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Committee of Public Accounts

Financial sustainability of police forces in England and Wales

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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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Summary

Funding for police forces is down by nearly a fifth since 2010–11 and there are nearly a fifth fewer officers and staff. Inevitably there are consequences and forces are under increasing strain. Forces cannot do everything and are prioritising their work by cutting back in some areas, such as neighbourhood policing meaning fewer officers on the street. Public confidence in the police is declining and officers’ personal resilience is under pressure with this reduction in visibility. Violent crime and sexual offences have increased and forces are dealing with more incidents which are not crime related, at the same time as coping with fewer frontline staff. Forces are feeling the pressure of ‘cost shunting’ as cuts to other areas of public spending, such as health, are passed onto policing because it is so often the first line of response. Policing by consent relies on public confidence and this is being severely dented. Despite the pressures facing forces, it is disappointing that the Budget did not address the financial sustainability of police forces, particularly in relation to neighbourhood policing which has borne the brunt of cuts.

At a time when funding is tight, the Department must make tough choices about its priorities for policing. But it is not showing strategic leadership of the policing system and has acted too slowly in response to known financial sustainability problems. It does not have a national picture of demand for police services and so has a limited understanding of what resources forces need. The Department’s formula for distributing funds has long been acknowledged as unfit for purpose, as this Committee reported in 2015, but has still not been updated. In the absence of a proper formula, central government funding to local forces has been subject to crude cuts across the board, which do nothing to take account of the complexities of local circumstances. Local taxpayers are paying more to fund police services, compensating for the 30% central government cuts, while seeing less local policing.

We last looked at the sustainability of police forces in 2015 and it is depressing that the Government still has a poor understanding of the on the ground reality of its funding regime.
Introduction

There are 43 territorial police forces in England and Wales. Each force is headed by a Chief Constable, with authority over all operational policing decisions and staff. Chief Constables report to an elected Police and Crime Commissioner. In consultation with their Chief Constables, Commissioners set objectives for forces in an annual police and crime plan, and allocate the funds needed to achieve these objectives.

The Department is responsible for assessing how much funding forces need; deciding how much the policing system receives as a whole; allocating grants to Police and Crime Commissioners (who decide how much goes to police forces and how much to other initiatives to reduce crime); and maintaining a system of local accountability that assures Parliament that forces spend their resources with regularity, propriety and achieve value for money.

The Department estimates that total police funding in 2018–19 will be £12.3 billion, of which central government is funding £8.6 billion and local government (through the police precept collected alongside council tax) £3.6 billion. Total funding to police forces has fallen by 19% in real terms since 2010–11, with central government funding dropping by 30%. While most spending decisions are made locally, the Department must have enough information to make good decisions about the level and nature of funding it provides, and be in a position where it can get assurance that forces are not at risk of becoming financially unsustainable.
Conclusions and recommendations

1. **The Department’s lack of a comprehensive picture of all the demands forces face undermines its ability to know what resources forces need.** The police’s main duties are to protect the public and prevent crime. But only about a quarter of the emergency and priority incidents that the police respond to are crime-related. This Committee said in 2015 that the Department should develop better information on the demand for police services across all forces. The Department has improved its understanding of how much it costs forces to respond to crime related incidents. But there remains no national comparable data on how much it costs police forces to respond to non-crime related incidents, such as responding to mental health crises. This limits the Department’s ability to make informed funding decisions. We welcome the Force Management Statements introduced by HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) which should improve forces’ own understanding of the demands on their services. But it is going to take a long time before these statements provide comparable data that can be used to create a national picture of what forces need to deliver an effective service, and it has already been three years since we heard that these statements would be the answer to the issue.

2. **Recommendation:** The Department should develop better measurements of both crime and non-crime demand for police services and use these to inform their bid for funding in the next Spending Review. HMICFRS should write to the Committee setting out insights of the demands on police services drawn from the first set of Force Management Statements within three months.

3. **Forces are finding it harder to deliver an effective service and there is a risk that problems with forces’ financial sustainability may not be spotted soon enough.** Forces are operating with nearly 50,000 fewer members of staff, including 15% fewer officers, than in 2010. Forces are struggling to deliver an effective service: it is taking longer to charge offences; they are making fewer arrests; they are doing less neighbourhood policing, and public satisfaction is declining. Increasing numbers of police staff are experiencing poor mental health. Forces are selling off more of their assets to try and raise some funds for capital investment and increasingly drawing on their reserves. The Department assessed forces’ financial resilience in 2017 and is doing so again as it prepares for the government’s next Spending Review. But the Department’s approach to assessing forces’ financial sustainability does not provide the systematic and regular monitoring that we would expect. The Department relies on HMICFRS to tell it whether forces are efficient and effective, but HMICFRS does not assess forces’ financial sustainability. We are not convinced that the Department would be able to say, at any given time, how financially healthy the police system is, or which forces are most at risk of failing to deliver an effective service because of their financial position.

4. **Recommendation:** Following on from its 2017 assessment of financial resilience, the Department should immediately establish a regular review process for assessing forces’ financial sustainability. It should set out how it will use information and data collected by HMICFRS to inform its assessment.
5. Even though the Department’s approach to allocating funding to Commissioners has been out-of-date and ineffective for several years, the Department still has no firm plan to change it. The formula the Department uses to calculate how much funding forces should receive from central government is out-of-date and needs reforming. The Department accepted this in 2015, describing it as detached from the real demands on policing. The Department did start some work to review the funding formula, but that work stopped in early 2017. Now, more than three years after accepting that the formula needed to be changed, the Department has no firm plans in place for actually doing so and tells us that reform of the funding formula cannot be rushed. In the absence of a proper formula, central government funding to local forces has been subject to crude cuts across the board, which do nothing to take account of the complexities of local circumstances. Currently there are huge differences in funding between areas. Local taxpayers are compensating for the 30% central government funding cuts, while seeing less policing. The Department needs to change the formula so that it takes account of all the demands on police forces, funding from local taxation, forces’ efficiency and their financial resilience.

6. Recommendation: The Department must urgently commit to reviewing the funding formula, and after consultation, deploy a new funding formula as soon as practicable.

7. The Department takes away 11% of police funding to fund national programmes, but we are not convinced that this ‘top-slice’ on funding is used effectively and projects face a ‘cliff edge’ when funding runs out. In 2018–19, the Department ‘reallocated’ £945 million of central government funding for commissioners—a top-slice of 11%—to be spent on national priorities. Some £495 million of this top-slice funds police technology programmes, including the development of the Emergency Services Network (ESN) which, in June 2018, was at least 15 months behind schedule. Eventually, the ESN is supposed to save £200 million a year, but not before the Department spends over £1 billion extending the old Airwave system. Delays to the introduction of the ESN have cost forces money as they are having to continue spending money running the Airwave system. Other national programmes funded by top-sliced funding include Special Grants and the Police Transformation Fund. Projects funded by each of these can face a ‘cliff edge’ when national funding runs out and it is difficult to keep projects going locally out of already very stretched budgets. Furthermore, police transformation funding has not always been distributed in time for forces to use it effectively. The Department recognises that the police transformation fund has not worked as well as it should have and claims to have made improvements to the process for getting funds to forces more quickly. But we are not convinced by the Department’s approach of top-slicing transformation funding from the total police budget and then distributing it to a small number of projects, rather than allocating it to forces to manage themselves.

8. Recommendation: The Department should set out how it plans to improve the delivery of national projects, in particular by streamlining its processes and fully engaging with forces and others when developing support products that will be used by them.

9. The Department does not have its own national, long-terms strategy for policing and as a result there is no clarity about how it will support forces to deliver
Policing Vision 2025. The Department says that it supports ‘Policing Vision 2025’, the strategic direction for policing set by forces themselves. It stresses the importance of that being a police-led strategy and its own role for setting national priorities, such as for cyber-security and counter-terrorism, and has no overarching strategy of its own. Yet forces do not feel that they are properly supported and want to see more serious commitment from the Department to support them in delivering the vision. No-one is suggesting that the centre should be telling forces what to do and getting involved with operational or day-to-day decision making. But it is not incompatible with the devolved model of policing and local accountability, and indeed would complement it, for the Department to have its own long-term plan for policing. Such a plan would include setting out how it will support police forces to be financially sustainable, as well as making the wider support that forces can expect clear to all. We heard of the example of council tax harmonisation when forces are seeking to merge, an issue that cannot be resolved locally and has prevented mergers taking place, which is crying out for the Department to step in and show more leadership. There is also a gap in the Department always being clear which activities, such as transformation funding, are best funded at a national level and which are better channelled directly to forces.

10. **Recommendation:** Within 12 months the Department should develop its own national strategy to complement Policing Vision 2025, setting out what support forces can expect from the Department in the context of a local accountability model, which activities will continue to be undertaken and funded at a national level, and why.
1  The scale and impact of funding reductions

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Home Office (the Department) and HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).¹ We also took evidence from the Police and Crime Commissioner for Devon, Cornwall and the Isles of Scilly, the Police and Crime Commissioner for Merseyside, the Chief Constable, Durham Constabulary and the Vice-President, Police Superintendents’ Association (PSA). We are also grateful for the written evidence submitted to us by other police forces. The Committee last reported on the financial sustainability of police forces in September 2015.²

2. There are 43 territorial police forces in England and Wales. A chief constable heads each force, with authority over all operational policing decisions and staff. Chief constables report to locally elected police and crime commissioners in 40 of the 43 forces. Police and crime commissioners are responsible for securing and maintaining efficient and effective local policing services. In consultation with their chief constables, commissioners set objectives for forces in an annual police and crime plan, allocate the funds needed to achieve these objectives, and hold forces to account on behalf of the public.³

3. The Department has overall responsibility in central government for policing. Its main responsibilities are: to assess how much funding individual police forces need, decide how much the policing system receives as a whole, and allocate grants to commissioners; to maintain a system of local accountability that assures Parliament that forces spend their resources appropriately and achieve value for money; to identify and support opportunities for forces to work efficiently; to provide statutory financial guidance; and to intervene if chief constables or commissioners fail to carry out their functions effectively.⁴

4. Local accountability gives commissioners and chief constables greater control over spending decisions, and, in turn, the Department has less direct oversight over forces’ financial sustainability and how the funding it has provided is used. But the Department must have enough information to make good decisions about the level and nature of funding it provides, and be in a position where it can get assurance that forces are not at risk of becoming financially unsustainable.⁵

Scale of funding reductions

5. Police and crime commissioners receive funding annually: from central government; from local government, predominantly through council tax contributions which include an amount set aside for policing (the ‘police precept’); and in the form of income from activities such as policing at major sporting events.⁶

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¹ Report by the Comptroller and Auditor General, Financial sustainability of police forces in England and Wales 2018, Session 2017–19, HC 1501, 11 September 2018
² Committee of Public Accounts, Financial sustainability of police forces in England and Wales, Session 2015–16, HC 288, 18 September 2015
³ C&AG’s Report, paras 1, 2; the Metropolitan Police Service, Greater Manchester Police and City of London Police have different arrangements.
⁴ C&AG’s Report, para 3
⁵ C&AG’s Report, paras 5, 6
⁶ C&AG’s Report, para 1.2
6. The Department estimates that total police funding in 2018–19 will be £12.3 billion, of which central government is funding £8.6 billion and local government £3.6 billion. Commissioners received £7.7 billion of funding from central government in 2018–19, 30% less, in real terms, than they received in 2010–11. A further £945 million was ‘reallocated’ from funding for commissioners to be spent on national priorities. Central government funding as a whole for police services has not fallen since 2015–16 in real terms, but increasing amounts have been used to fund national priorities.7

7. In 2018–19, the proportion of commissioners’ funding coming from central government in different forces ranged from 43% to 81%. The forces most affected by funding reductions are those whose commissioners have a higher proportion of total funding coming from central government and a lower proportion of local funding from council tax contributions (the ‘police precept’). In 2018–19, the proportion of local funding varied between forces, from 57% in Surrey to 19% in Northumbria. In total, commissioners received 19% less funding from central and local sources in 2018–19 than they received in 2010–11. Taking into account changes in both central and local government funding since 2010–11, forces’ total funding cuts vary between 11% (Surrey) and 25% (Northumbria).8

8. Each year commissioners can raise their local council tax precept by a fixed percentage or amount as decided by government. In 2018–19, the government allowed commissioners to raise annual council tax precept contributions by £12 per household, which increased total local funding by £280 million. Since 2013–14 the Department’s local council tax support grant has compensated forces for a reduction in council tax and in 2018–19 the local council tax support grant was £434 million. Local funding in 2018–19, including council tax contributions and local council tax support grant, was 36% of forces total funding, compared to 26% in 2010–11.9

**Impact of funding reductions**

9. HMRC PCC Merseyside told us that the “impact of austerity has been immense”. For example, she highlighted restructuring that meant force-wide resources such as burglary squads, robbery squads and street crime squads were longer available because they had been subsumed into other structures. She stressed the importance of understanding the real impact on ordinary people of having fewer police officers and fewer police community support officers, with the force not being present on the ground as it used to be, and highlighted that public confidence was, to some degree, beginning to be affected. She said that “ordinary, vulnerable people in our communities face a much less comfortable and pleasant lifestyle.”10

10. PCC Devon and Cornwall commented that, in her area since 2010–11, local people were now paying more for policing than ever before, with 44% of the force’s budget being paid for through the council tax precept compared to the previous 31%. Devon and Cornwall Police employed 6,117 people compared to 5,139 previously, the number of police officers for example having reduced from 3,500 to 2,990. The area to have suffered most was neighbourhood policing, with neighbourhood staff being pulled into emergency response

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7 **C&AG’s Report**, paras 1.2–1.6, figure 1; the £12.3 billion does not include £728 million which the Department plans to spend on counter-terrorism in 2018–19 and which is allocated separately to individual forces.

8 **C&AG’s Report**, paras 9, 10, figure 2 and 3

9 **C&AG’s Report**, para 1.6

10 Q 1
work. On how to persuade the Government to provide funding she commented that “I think it is down to whether the public feel safe and, at the moment, in my community, I know that our communities do not feel safe. We have got public confidence reducing, and actually public confidence in whether we are doing a good job is reducing.” Both PCCs recognised our concern that a reduction in public confidence in the police was reflected in people not reporting crimes because they felt there was little point in doing so.

11. The Chief Constable for Durham highlighted that his force had lost 25% (400) of its police constables and 18% (180) of its police staff. He commented that in his view budget cuts in 2010–11 had actually been helpful to his organisation, providing an incentive to change and improve. But the problem had been the length of time of austerity, with austerity not ending in 2015 as promised. He said that “The public I serve feel let down” and described, for example, how there was less traditional crime investigation, ICT development had been delayed, and the force’s proactivity had fallen. The Chief Constable underlined the importance of issues in local neighbourhoods, such as speeding vehicles, dog fouling, and anti-social behaviour, and the value of listening to those concerns. However, he commented that “The problem with listening to people is that they want neighbourhood policing, which we can’t give them because we can’t afford it.”

12. The PSA Vice-President told us that there had been a 27% reduction in the number of superintendents and chief superintendents, who were taking on bigger and higher risk commands, and struggling to cope with the impact of societal and technological changes. He highlighted the personal impact on police staff, with 50% of PSA members showing signs of anxiety and 27% showing signs of depression, while at the same time he felt there had probably been some degradation of the occupational support available. We drew attention to figures obtained through freedom of information about the increasing proportion of police staff on long-term sick leave due to mental health issues. The Chief Constable for Durham commented that the main reason for sick leave used to be musculoskeletal conditions, but that had been overtaken by stress, depression and anxiety. He added that staff would have been able to cope better if austerity had not gone on for so long. PCC Devon and Cornwall stressed the difficulties of working in an environment that was becoming increasingly stretched for resources, and said that what government can do is to ensure that police forces have enough police officers and people on the frontline so that they are not as stretched as they are.

13. We had also received written evidence from other police forces concerning shortages in investigative officers. The Chief Constable for Durham told us that there is no doubt that there is not a healthy picture nationally. He told us that, while a third of forces are not showing any shortage and there were some good things happening, two thirds of chief constables in the country would paint a very gloomy picture of the number of investigators. The PSA Vice President also stressed the impact on the investigation of serious vulnerability crimes such as modern slavery and female genital mutilation.
The Department told us in written evidence that in June 2018 it had awarded £350,000 to 'Police Now' to develop a detective entry scheme and aimed to boost the number of detectives by up to 1,000 in the next five years.

14. Information available to the Department and its own analysis also reveal indicators that the police service as a whole is finding it increasingly difficult to deliver an effective service.

15. These include:

- the time it took to charge an offence increased from 14 days in the year ending March 2016 to 18 days in the year ending March 2018;
- the proportion of crimes resulting in a charge or summons fell from 15% in March 2015 to 9% in March 2018;
- the police have carried out less proactive work, for example since 2010 there have been fewer breathalyser tests, motoring fixed penalty notices, and convictions for drug trafficking and possession;
- the proportion of victims who were not satisfied with the police response rose from 29% in the year ending March 2016 to 33% in the year ending March 2018; and
- HMICFRS has raised concerns that victims do not always receive a timely response from the police because of the volume of calls police staff are managing and the availability of response officers.20

16. On workforce, forces reduced the total size of their workforce by 18% between March 2010 and March 2018; from a peak of 244,497 staff in March 2010 to 199,752 staff in March 2018. Forces reduced their police officer workforce by 15% (143,734 down to 122,404) over that period, numbers of police community support officers fell by 40% (16,918 down to 10,139) and the number of other police staff reduced by 21% (79,596 down to 62,820).21

20 C&AG’s Report, para 1.28
21 C&AG’s Report, para 14
2 Matching demand with funding

Understanding the demand for police services

17. Between the years ending March 2011 and March 2018 recorded crime, as reported in the Crime Survey for England and Wales, decreased by 36% (excluding fraud and computer misuse). The crime survey results showed that crime in the year to March 2018 was at a similar level to that reported in 2016, following a long-term fall in crime since the 1990s. Some types of crime, such as child sexual abuse, are increasing, and these are often complex, placing substantial demands on police resources. The Department states that most of the growth in these offences stems from improved reporting and recording. The Department said there had been a rise in recent years in reports of lower volume but high-harm crimes, including child sexual abuse and other sexual offences, and also a rise in the number of homicides and crimes involving serious violence—crimes which are lower in volume but costly to investigate. There have also been increases since 2016 in offences involving knives or other sharp instruments and in firearms offences.

18. However, the police do not deal solely with crime-related incidents. PCC Devon and Cornwall said that about 80% of police work was about safeguarding and non-crime related activities. She told us there had been a clear shift over time towards a prevention and safeguarding role rather than crime-fighting. PCC Merseyside told us that Merseyside police received 23,480 calls a month, 5,500 more per month than two or three years ago. Only 20% of those calls were crime-related, and while some were triaged out for others to respond to, primarily the police were the first responders. The Chief Constable for Durham said that his force was responding to 1,400 mental health incidents a month, compared to an average of 856 a month in 2016. He added that even recorded crime statistics did not reveal the full picture of crime, with statistics for his force doubling once cyber-crime had also been included. However, he also commented that while 20% of calls received by the Durham force were for crime incidents, over 50% of the force’s time was spent on dealing with crime incidents because they were more complex.

19. The PSA Vice President told us that the College of Policing had identified that, out of about 12 million incidents a year, an estimated four million were linked to mental health. He also commented that austerity in other public services had impacted on the police, with an exponential rise in everything else (i.e. non-crime) that the police dealt with because of the gaps appearing in other public services. This Committee drew attention in its 2015 report to the impact of cost reductions made by other government departments on the police’s workload (cost shunting) and urged the Department to do more, alongside other departments, to understand and address the issue. The Department acknowledged a “strong perception in policing—and, I think, evidence to support it—that effectively costs are being shunted … out of the health system and into policing because it is so

22 Q 37; C&AG’s Report, paras 1.23, 1.25  
23 Q 110, 111  
24 C&AG’s Report, paras 1.24  
25 Q 4, 12  
26 Q 12  
27 Q 14, 40  
28 Q 10, 37  
29 Committee of Public Accounts, Financial sustainability of police forces in England and Wales, Session 2015–16, HC 288, 18 September 2015, conclusion 3
often the first line of response.”

It told us that it can and does raise the issue at the national level with police, and with the Department of Health and Social Care. One of the key things it discussed with them was how they could provide the best service to people in acute mental health difficulties. But it said that “Clearly, in the Home Office we cannot influence the overall health budget and the way that is spent in health trusts. That is a question for the Department of Health and Social Care. We can work with forces to support them collaborating locally.” It told us that the measurement of such demand on police’s time was picked up by HMICFRS’s force management statements.

20. HMICFRS data on forces’ responses to emergency and priority incidents show that 24% of the incidents that forces responded to in 2016–17 were crime-related. Around 12% of the incidents were because of anti-social behaviour, and the remaining 64% were non-crime related, such as dealing with missing persons or responding to car accidents.

21. In its 2015 report this Committee highlighted the lack of sufficient information on the current and future demands on police forces, and highlighted the need for a common standard for measuring demand that could be used to provide comparable and accessible data on all forces. The Department told us that it had carried out ‘a comprehensive piece of work’ in autumn 2017 to look at demand in police forces, which also looked at financial pressures on forces and at performance measures. The Department said that work that had been used to support the police’s funding settlement for 2018–19 would be maintained and widened into a bigger piece of work, and used to support the funding settlement for 2019–20 as well as in the run-up to the next spending review.

22. The Department told us that it had looked at ‘weighted’ demand in relation to crime, for example taking account of serious sexual offences taking more time and resource to investigate and thus showing a much higher weighted cost. It had also looked at factors such as crimes per 100,000 population, per officer, and numbers of 999 calls. It said it had also looked at non-crime measures, including for example missing persons and road traffic collisions. The Department said that although 80% of incidents responded to are non-crime, around 80% of costs related to crime. The Department acknowledged that there had been a real impact on policing associated with extra demand, particularly with the investigation of complex offences, and that this pattern was ‘pretty widespread’ across the country. However, while there is standard information available for some demands for police services, there is still much less information available on more complex crimes and non-crime incidents. There are no common standards for measuring all demands for police services and their costs, and therefore no national picture of what forces need.

23. This Committee heard in 2015 about HMIC (as it was then) introducing ‘force management statements’. These statements require each force to publish data annually on a range of management and performance information, including on demand for police services. HMICFRS planned for force management statements to come into effect in

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30 Q 180
31 Qq 119, 181
32 Qq 118, 119
33 C&AG’s Report, para 1.26
34 Committee of Public Accounts, Financial sustainability of police forces in England and Wales, Session 2015–16, HC 288, 18 September 2015, conclusion 5
35 Qq 99–103
36 Q 103, 104
37 Q 111
38 C&AG’s Report, paras 17, 2.14
2016. By June 2018, all forces had produced force management statements.\(^{39}\) HMICFRS told us that the statements require each force to measure all demand—crime, non-crime, latent, patent and hidden—and consider how it is going to change over the next four years. HMICFRS gave forces a fair degree of flexibility in how they completed their statements in the first year. It told us that it now had 44 statements that it was in the process of analysing and 44 different ways that forces measured demand. It said that in year two, the current year, it would give forces a greater degree of prescription to measure demand and productivity in a particular way. When force management statements are fully up and running, in the year after next, it would have 44 statements which could be aggregated. It said that it would then know what the total demand—as far as it could ever be known—is for police in England and Wales, as well as the state of the assets, productivity and efficiency, and how much money forces have coming in to meet demand.\(^{40}\) HMICFRS told us that force management statements would flush out just how much of the demand that the police are meeting, or being asked to meet, is truly something that the police should not be expected to do, and that forces would be asked to value those activities.\(^{41}\)

### Monitoring of financial sustainability

24. As with local government, legal requirements prevent commissioners and forces from running deficits. Any problems for police forces caused by funding reductions are likely to manifest themselves in a force being unable to provide an adequate policing service.\(^{42}\) The Department told us that its work in autumn 2017 had looked at financial pressures, as well as demand and performance measures.\(^{43}\) However, that work was an assessment of financial resilience to inform decisions about 2018–19 funding, and not designed to monitor forces’ financial sustainability or the risk of financial or service failure. The work served its purpose of providing a snapshot of pressures faced in policing and it was used to inform decisions made for the 2018–19 funding settlement. The Department told us in written evidence that the work had led it to increasing investment through the 2018–19 settlement, including enabling commissioners to increase force funding by £280 million through precept flexibility. However, the work did not provide the Department with a tool to monitor financial sustainability on an ongoing basis. Without systematic monitoring, there is a risk that any deterioration in forces’ financial resilience might not be spotted soon enough.\(^{44}\) The Department recognised in written evidence that work should be done to make its approach more systematic and stated that, as a first step, work should be done on the robustness of its analysis. It stated that it was working with police finance specialists towards a joint approach to assessing financial resilience.

25. The Department concluded in November 2017 that while financial pressure was currently at a manageable level, there were a number of forces that were high-risk in terms of future resilience. The Department said that in the area of financial resilience it relies on the work of HMICFRS, who specifically look at the effectiveness, efficiency and legitimacy of forces through the PEEL programme.\(^{45}\) HMICFRS told us that it continuously

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\(^{39}\) Committee of Public Accounts, *Financial sustainability of police forces in England and Wales*, Session 2015–16, HC 288, 18 September 2015, conclusion 5; \(^{40}\) C&AG’s Report, para 2.15
\(^{41}\) Q 124
\(^{42}\) Q 177
\(^{43}\) C&AG’s Report, para 12
\(^{44}\) C&AG’s Report, paras 2.11, 16
\(^{45}\) Qq 121, 122; C&AG’s Report, para 1.29
monitors forces’ efficiency and effectiveness. It highlighted the importance of it having introduced force managements statements, which covered demand as described above, but also required forces to assess how much money they had coming in, their assets, and what outcomes were achieved. Assets would cover physical assets, but predominantly cover people, and cover condition, capability, serviceability, productivity, efficiency and security of supply. Given the work done by HMICFRS we asked if the Department felt HMICFRS should be mandated to identify risks to forces’ financial sustainability. The Department was not sure, stating it would like to think about that, was unsure whether it could mandate HMICFRS to do so, and that it was a good question.46

26. The Department’s capital funding for forces has reduced since 2010–11 and forces have become increasingly dependent on capital receipts from the sale of land and assets to fund new capital expenditure. Capital receipts from the sale of land and assets have increased from £81 million in 2010–11 to £264 million in 2016–17, while the Department’s capital funding for forces has reduced from £215 million to £82 million over the same period.47 We asked about the Department’s interest in the risk exposure arising from forces selling of assets. The Department stressed the responsibility of forces themselves for such decisions rather than the Department overseeing local decisions. However, the Department also acknowledged the importance of balance sheet strength to financial resilience, said that it had a deep interest in the financial resilience and robustness of forces, and accepted that it should “keep an eye on” forces’ balance sheets.48 Similarly on reserves, the Department stressed that it was not its job to specify what the level of forces’ reserves should be, that was for each force itself to judge in order to maintain financial resilience. However, the Department also said that it closely monitored the level of reserves that forces have, would want to understand why a force’s reserves were particularly low, and said it had a responsibility to be satisfied that forces are financially resilient.49 Forces as a whole reduced the amount of reserves set aside for specific costs or events by 20% between March 2015 and March 2017 after growing their reserves in previous years.50

The police funding formula

27. The Department uses the police funding formula to calculate how much money each force receives from central government funds. In 2015 we reported that the funding formula and the way it had been applied was ineffective, a point accepted at the time by the Department, whose then Accounting Officer said that the formula had “become more and more detached from the real demands on policing.” The Department then hoped to have a new formula in place for the 2016/17 funding settlement. The Department did start to review the approach to funding, but stopped that work in March 2017, and so the formula still does not consider the full range of demands on police time, the efficiency of forces, levels of financial reserves, or the proportion of funding that forces receive from central government relative to local funding.51
28. The Department told us that the work to review the formula had been stopped in the run up to the 2017 general election because Ministers had decided that the timescale for implementation of a new formula was too ambitious and, given the emerging pressures on policing, that there were two more important things for the Department to focus on: first, work on demand to support the case for the 2018/19 funding settlement; and second, giving police forces and commissioners clarity and certainty, to help them plan and have the best chance of responding to those pressures. The Department told us that it still accepted that the formula was out of date and needed to change, “but we do not think that now is the time to do that”.\(^{52}\) The Department said that the formula would be changed but it “is a very complex thing to do and it has to be planned properly rather than rushed”, noting particularly the complexities around local taxation versus central government funding and that it was seeking to understand as closely as possible the impact on local areas.\(^{53}\)

29. Since 2010, central government funding has been reduced by an equal percentage for all forces, regardless of the outcome of the formula, a process known as ‘damping’. For forces with a lower proportion of their funding coming from council tax, this has meant a higher percentage cut in overall funding. For example, the Northumbria force has the lowest proportion of local funding, and so has faced the largest fall in overall funding since 2010–11—a 25% reduction compared to the national figure of 19% over that period.\(^{54}\) PCC Merseyside commented that police funding needed to take account of the complexities of demand, but instead forces had seen a crude method of across-the-board cuts which is not reflective at all of, for example, emerging crime types or the increase in other demands because of failures of mental health services.\(^{55}\)

30. PCC Merseyside told us that there needed to be a much more nuanced approach to the way police are financed. While acknowledging different crime rates in different areas, albeit that the majority of policing was on non-crime related matters, PCC Devon and Cornwall drew attention to her area receiving 46p per person, compared to 51p in Durham and 64p in Merseyside.\(^{56}\) The Chief Constable for Durham commented that when there had last been an attempt to review the funding formula it had been overly simplistic; for example taking the density of pubs in an area as an indicator of alcohol related issues when, he told us, Durham had relatively few pubs and yet the worst health outcomes for alcohol in the entire country.\(^{57}\)

\(^{52}\) Qq 98, 99  
\(^{53}\) Qq 140–142  
\(^{54}\) Q 143; C&AG’s Report, paras 1.8, 10, 11, figures 2 and 3  
\(^{55}\) Q 45  
\(^{56}\) Qq 3, 4  
\(^{57}\) Q 14
3 The Department’s strategic support and funding for national priorities

Top slicing of central government funding

31. Out of central government funding in 2018–19 of £8.6 billion in total, £945 million was ‘reallocated’ from funding for commissioners to be spent on national priorities. It includes £495 million on police technology programmes, £175 million on a Police Transformation Fund, and £93 million on Special Grant to cover high cost unexpected events. Forces can apply to receive some of these amounts, for instance through the Police Transformation Fund and Special Grant. In 2018–19 the proportion of total central government funding reallocated from funding for forces to fund national priorities was 11% (£945 million) compared to 10% (£812 million) in 2017–18.58

32. The Chief Constable for Durham said that “The biggest challenge for me is the 11% top-slice”. He drew attention to national projects to merge, link and improve technology in particular, which he felt were good ideas, but for which costs had escalated and on which he felt the Department was not listening to his feedback.59 PCC Devon and Cornwall mentioned how successful nationally funded projects could be, for example changing the way modern slavery is policed nationally.60 The Department cited the example of the child abuse image database, which it said had transformed the ability of police officers to identify victims of child abuse.61

33. However, PCC Devon and Cornwall and the Chief Constable were also particularly concerned about ‘cliff-edge’ funding whereby funding was given for a set period, after which it was difficult to keep projects going locally. We heard similar concerns in written evidence about short-term funding not necessarily working for long-term change, including from South Yorkshire police, about the Special Grant system, who were concerned about the incompatibility of an annual grant process with events that can go on for several years.62 The Department said that, under Special Grant, forces could also apply for funds during the course of the year. But, if the event in question covered a number of years and the force knew about it then the Department would expect the force itself to budget for it.63

34. The Chief Constable, PCC Devon and Cornwall and PCC Merseyside all made the case for it being better, quicker and simpler if they received the top-sliced funds—or at least elements of them—directly into their budgets and were trusted to use funds appropriately and creatively to best effect, rather than having to put forward numerous separate bids for funding.64 The Department assured us that Ministers certainly wanted to maximise the amount of money available for police and crime commissioners, but that there would always be more demand than there is money and there were difficult prioritisation decisions to be made.65

58 C&AG’s Report, para 1.3
59 Qq 9, 10
60 Q 29
61 Q 96
62 Qq 29, 30, 56, 155
63 Q 155, 158
64 Qq 31–35
65 Q 197
35. The Department acknowledged that the Police Transformation Fund “has not worked as well as it should have done in the past”. It told us that it had put in place much stronger project management arrangements, provided support to forces to strengthen business cases and provide better evidence of benefits, and improved systems to make sure money is allocated and spent in-year. It recognised that there had been complaints about the length of time to approve business cases, which it had sped up. The Department also recognised forces’ concerns about a ‘cliff edge’ when funding ended. It said that one of the intentions behind the Police Transformation Fund was to have an injection of money to drive a transformation, not to provide long-term funding, and that once a project is delivered the ongoing cost should then be met from forces’ own budgets.

36. We have previously raised our concerns about the Department’s implementation of the Emergency Services Network (ESN) communications system, which is funded out of the police technology programme. By June 2018 the programme was at least 15 months behind schedule and the Department needed to continue spending £330 million a year from the total police budget to run the old Airwave system for longer than expected. On 21 September 2018 the Department announced that it had “set a new strategic direction for the Emergency Services Network (ESN) following an in-depth review. The decision secures the future of ESN, which will save the public purse £200 million a year once it has fully replaced the original radio-based network, Airwave.”

37. The Department told us that the cost of extending Airwave now for three years to the end of 2022 was £1.1 billion, which we pointed out would be using up five years of the forecast savings should they materialise. We were unconvinced by the Department’s simplistic claims that the ESN programme would still be value for money so long as it cost less than continuing with Airwave indefinitely, with its seeming disregard for any delays and additional expenditure over the life of the programme.

38. We heard from our police witnesses that ESN “is probably one of the most pressing concerns facing chief constables” and “there is deep anxiety, at chief constable and PCC level, across the region about what the implications might be.” The Home Office’s announcement stated that “The new incremental approach means police, fire and rescue services, ambulance services and other users will be able to use data services over the network from early next year, with voice capabilities following soon after. It will also leave the emergency services free to test and choose which ESN products they want as and when they become available, rather than having to wait for the network to be fully implemented.” The Department told us that there was strong support for the programme in policing but accepted that it had a significant task to get the support of all members of the emergency services community. The Department said it was “mission-critical”

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66 Qq 199, 200
67 Q 208
68 C&AG’s Report, para 21
69 New strategic direction for the Emergency Services Network (ESN)
70 Qq 66, 78
71 Qq 78–94
72 Q 58, 59
73 New strategic direction for the Emergency Services Network (ESN)
74 Qq 87, 88
to the success of the programme to gain the confidence of customers and said that the new incremental approach should help with that, as staff gain practical experience of the products and confidence that they can be relied on.\textsuperscript{75}

**The lack of an overarching strategy for policing**

39. The Department does not have a strategy that sets out what it wants policing to look like in the future and that helps it to direct resources effectively. The police sector has set its own strategic direction, Policing Vision 2025, created jointly by the Association of Police and Crime Commissioners and the National Police Chiefs’ Council. Policing Vision sets out how the sector will improve policing in five key areas: local policing; specialist capabilities; work force; digital policing; and business delivery.\textsuperscript{76}

40. We asked our witnesses from the police sector about the scope for mergers and collaborations between forces, and the role of the Department in supporting them. The PSA told us that collaborations could be very effective, but that some of those involved operationally with collaborations did have reservations arising from their experiences of trying to implement them. Some forces had pulled out of collaborative arrangements as a result. Nevertheless, in a survey of 110 PSA members who had experience of collaborative roles, 82% had said that mergers were the way forward.\textsuperscript{77}

41. PCC Devon and Cornwall said that mergers of police forces could work but that there were barriers, notably the issue of council tax harmonisation (the amount of police precept is different in different areas). This had been a barrier when considering the merger of Devon and Cornwall with Dorset, because people in Dorset were paying £18 more than people in Devon and Cornwall.\textsuperscript{78} The Chief Constable for Durham told us that potential mergers of Lancashire-Cumbria and of Northumbria-Durham had both failed on the issue of council tax precept harmonisation. He said that the problem with, for example merging different IT and systems, was that it required pump-priming with funding for upfront costs, which cannot come from the forces themselves who cannot make extra money from council tax.\textsuperscript{79} PCC Merseyside commented that for forces coming together there ought to be more help from the Department to allow that to happen, but that forces were not getting that help.\textsuperscript{80}

42. The Department told us that it was very supportive of forces collaborating with each other. But it would not force mergers on any local forces, a merger had to be locally-led. It also acknowledged that there would have to be a mechanism for equalising the council tax police precept in a reasonable period of time.\textsuperscript{81} The Department stated in written evidence that it would expect forces to demonstrate that their proposals for council tax precepts are viable and affordable to local council tax payers whilst providing sufficient funds to maintain services. We put it to the Department that problem of council tax harmonisation

\textsuperscript{75} Q 93
\textsuperscript{76} C&AG’s Report, para 3.2
\textsuperscript{77} Qq 21–24
\textsuperscript{78} Q 23
\textsuperscript{79} Q 24
\textsuperscript{80} Q 25
\textsuperscript{81} Qq 191, 192
was one that needed to be resolved with the help of central government as it could not be resolved by local forces alone. The Department said: “This is something I would expect us to keep under review.”82

43. PCC Merseyside told us that the Department supports Policing Vision, but that the Department did not share the ownership of it, and that, if the Department did, the sector might be able agree a route to 2025 whereby funding became fairer and everyone would feel as if there was a plan through which the vision could be delivered. She added that “We need serious Home Office commitment to help deliver the vision that the police and PCCs have developed between us.”83 The Department told us that “We are avid and keen supporters of Policing Vision 2025”, while also stressing that it was important for it to be a police-led strategy, led by crime commissioners and chief constables, but in which the Department were active partners and played a critical role in a number of key elements.84

44. We challenged the Department on the apparent tension between, on the one hand, accepting it had a general oversight role for the police and, on the other hand, that it should not tell forces what they should do. The Department described how one central pillar of the model that had developed is to maintain local accountability and local policing, further developed since 2010 with the role of police and crime commissioners. The other pillar it described as ensuring that things done best at the national or regional level are done that way, for example specialist capabilities such as counter-terrorism and serious organised crime. “The great strength of policing in this country comes from being able to combine those two models in a really smart way.”85

45. The Department told us that it did have responsibility for setting national priorities that it requires police and crime commissioners to adhere to, including cyber-security and public disorder as well as counter-terrorism and serious organised crime. There are clearly effects at the local level; for example, in 2018–19 the proportion of funding reallocated from funding for forces to fund national priorities increased by £133 million compared to the previous year.86 Yet despite the Department setting national priorities, we had heard from our police witnesses a sense that there was no real sense of ownership by the Home Office of Policing Vision 2025. The Department said it recognised and was deeply engaged with its responsibilities for the future of policing in this country but the view taken by Ministers had been that the role of police and crime commissioners and chief constables pointed towards a police-led strategy.87 The Department reiterated its support for Policing Vision 2025 and said it would expect itself to keep under review the case for an overarching strategy at the Home Office level.88
Draft Report (Financial sustainability of police forces in England and Wales), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 44 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Sixty – Seventh of the Committee to the House.

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

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

[Adjourned till Monday 5 November at 3:30pm]
Witnesses

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

Wednesday 10 October 2018

Alison Hernandez, Police and Crime Commissioner for Devon and Cornwall; Jane Kennedy, Police and Crime Commissioner for Merseyside; Chief Constable Michael Barton, Chief Constable Durham; and Chief Superintendent Paul Griffiths, Vice President, Police Superintendents Association.

Published written evidence

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

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

1. APCC (FSP0004)
2. Northumbria Police (FSP0009)
3. NPCC (FSP0005)
4. Police and Crime Commissioner for Lancashire (FSP0001)
5. Police Federation of England and Wales (FSP0003)
6. Police Superintendents’ Association (FSP0006)
7. West Midlands Police and Crime Commissioner (FSP0002)
8. West Yorkshire Police (FSP0007)
9. West Yorkshire Police (FSP0008)
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.

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