



House of Commons
Committee of Public Accounts

Auditing local government

Eighty-Fifth Report of Session 2017–19

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

*Ordered by the House of Commons
to be printed 6 March 2019*

The Committee of Public Accounts

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Summary

All local public bodies, including local authorities, police and fire bodies and local NHS bodies in England, are subject to audit from external auditors.

In 2017–18, auditors found that more than 1 in 5 local public bodies did not have proper arrangements in place to secure value for money for taxpayers. The numbers are worst for local NHS bodies such as clinical commissioning groups and hospital trusts, where 38% did not have proper arrangements.

Some local bodies are also not putting enough information in the public domain about their performance, including reports from their external auditors. Central departments need to make clear their expectations, not only for what is made publicly available, but also for making the information accessible to users and so helping citizens to hold local bodies to account. As a committee committed to transparency we conclude that there is a need for a step change in transparency by local bodies. This is particularly the case for many NHS bodies.

Local bodies should also be taking auditors' concerns seriously and addressing them promptly, but there appear to be few consequences for those who do not. Even where local auditors use their additional reporting powers to highlight failings, this does not always lead to the bodies taking immediate action. While there is more for local bodies to do in acting on auditors' findings, there is also a role for central government departments in holding local bodies to account for their performance and management. All central government departments state they are fully aware of issues being reported locally, but when significant concerns are highlighted at individual bodies, central departments are not doing enough to make sure that local bodies take prompt corrective action, or to share learning that could help other bodies avoid the same problems.

As more public bodies work together to deliver services the landscape for audit is becoming more complicated. Auditors can audit one public body but not the relationship between the two.

Introduction

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. In 2017–18, 495 local authorities, local police and local fire bodies were responsible for approximately £54 billion of net revenue spending, and 442 local NHS bodies received funding from the Department of Health & Social Care of approximately £100 billion. These local bodies should account properly for their use of resources and manage themselves well. In 2017–18 local public bodies spent about £64 million on external audit, which provides independent assurance on how public money is used and accounted for.

Taxpayers expect that the auditor will be able to confirm that accounts have been properly prepared and that local bodies have arrangements to manage their business and finances. When they cannot, auditors can qualify their opinion on the accounts or their conclusion on the arrangements to secure value for money. Local auditors also have a range of additional reporting powers and duties to provide information or to prompt action in certain circumstances and are expected to use their public reporting powers to highlight failings. These are important tools for the auditor to bring attention to issues that need to be addressed as they require the body to consider and respond to the issue(s) in public.

Conclusions and recommendations

1. Local auditors are identifying significant weaknesses in an increasing number of local bodies' arrangements to secure value for money, with limited consequences for the local bodies themselves. In 2017–18, more than 1 in 5 local public bodies did not have proper arrangements in place. The numbers are worst for local NHS bodies such as clinical commissioning groups and hospital trusts, where local auditors qualified 38% of their conclusions in respect of value for money arrangements. While most of the audited bodies who responded to the NAO's information request claim to have plans in place to address the weaknesses highlighted, only 5% could say they had fully implemented their plans. Even where local auditors use their additional reporting powers to draw the public's attention to a particular issue, this still does not always lead to immediate action. Central government departments also need to do more to hold local bodies to account for their performance and management arrangements; at present there is no direct consequence of receiving a qualified report from a local auditor.

Recommendation: *Departments should set out, by the end of September 2019, clear expectations of how local bodies should respond to weaknesses reported by local auditors in 2018–19, including the potential consequences for local bodies who fail to improve.*

2. Departments are not doing enough to act on the performance information they gather and provide local bodies with an overview of issues that could help them strengthen their arrangements. Local bodies should take auditors' concerns seriously and address them promptly, but there appear to be few consequences for those who do not. Central government departments can and do gather information about the issues on which local auditors report. But when significant concerns are highlighted at individual bodies, central departments are not doing enough to make sure that local bodies take prompt corrective action, or to share learning that could help other bodies avoid the same problems.

Recommendation: *Departments should report by the end of September 2019 on how they have made use of the information gathered through their monitoring arrangements in 2018–19 to:*

- identify concerns and examples of good practice for wider sharing; and
 - challenge local bodies to demonstrate they are strengthening their arrangements.
3. Some local bodies do not make all of the information reported by the local auditor about their performance and management readily available, weakening local transparency. Local auditors' reports provide information about the key risks that auditors have identified and how the body is addressing them, as well as independent assurance over whether the local body has properly accounted for its money and had proper arrangements in place to manage its business and finances. The extent to which local bodies put information received from local auditors in the public domain varies between sectors and between individual bodies. Even where information is

available, it is not always easy to locate. Central departments stated that a wide range of performance information is in the public domain, but acknowledged it can be hard for citizens to find out about what is happening inside large public bodies.

Recommendation: *Departments should, by the end of September 2019, set out clearly to local bodies their expectations of the information that should be made publicly available to improve transparency, including information provided by the local auditor.*

4. The lack of accessible and transparent information reduces the extent to which citizens can hold local public bodies to account for their performance and management. Information that sets out publicly how well local public bodies are managing their business and finances and highlights where there are significant weaknesses helps citizens hold their local public bodies to account. If this information is difficult to locate or presented in language that is difficult for the lay-person to understand, it is less useful. Where local bodies do publish information provided by local auditors, departments accepted that it can be hard for any citizen to find it.

Recommendation: *Departments should, by the end of September 2019, set clear expectations of how local bodies should ensure that the information provided is accessible to all users and enables citizens to hold local bodies to account.*

5. We are concerned that, as partnership working becomes more complex, accountability arrangements will be weakened, and the performance of individual local bodies will become less transparent. Local public bodies are increasingly working in partnership to provide public services and these arrangements are becoming more complex. These are often non-statutory arrangements and can involve NHS bodies (commissioners and providers), local authorities and other public or private organisations. Over the last three years, concerns over partnership working arrangements have increasingly been a reason for local auditors qualifying their value for money conclusions. But local auditors can only report on the arrangements in place within the individual bodies they audit, so only provide a partial view of how a partnership is performing. Central departments currently say little in their Accountability Systems Statements about how they use information reported by local auditors. It is crucial, that central departments explain in overall terms what assurance they take from local audit findings and ensure that partnership funding arrangements and lines of accountability are absolutely clear and transparent.

Recommendation: *Departments should, in their next accounting officer systems statements, expand on:*

- the use of the assurance provided by local auditors; and
- how they will get assurance in areas not covered by local audit, such as how partnerships are held to account for joint decisions and responsibilities.

1 Concerns arising from the audit of local bodies

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department of Health & Social Care, NHS England, NHS Improvement and the Ministry of Housing, Communities and Local Government about local auditor reporting in England.¹ We also took evidence in a preliminary session from: the Chairman of the Overview and Scrutiny Performance Board, Worcestershire County Council; Chair of the Audit Committee, Hackney Council; Director of Finance, East Sussex Healthcare NHS Trust; and a Partner from Ernst & Young’s local government and public sector division.

2. Public bodies spending taxpayers’ money are accountable for their stewardship of the resources entrusted to them. In 2017–18, 495 local authorities, local police and local fire bodies were responsible for approximately £54 billion of net revenue spending, and 442 local NHS bodies received funding from the Department of Health & Social Care of approximately £100 billion. These local bodies should account properly for their use of resources and manage themselves well.²

3. In 2017–18 local public bodies spent about £64 million on external audit, which provides independent assurance on how public money is used and accounted for.³

4. Taxpayers expect that the auditor will be able to confirm that accounts have been properly prepared and that local bodies have arrangements to manage their business and finances. When they cannot, auditors can qualify their opinion on the accounts or their conclusion on the arrangements to secure value for money.⁴ Auditors have not issued any qualified opinions (to date) on the financial statements in 2015–16, 2016–17 or 2017–18 and this provides assurance that local public bodies are complying with financial reporting requirements.⁵ However, the number of local bodies with inadequate arrangements in place to secure value for money is increasing, from 18% in 2015–16 to 22% in 2017–18. The increase largely relates to local NHS bodies, of which 38% received qualified conclusions 2017–18.⁶

5. Local auditors also have a range of additional reporting powers and duties to provide information or to prompt action in certain circumstances. These reporting powers are being used but infrequently. Since April 2015, local auditors have issued only three Public Interest Reports, and made only seven Statutory Recommendations.⁷

1 C&AG’s Report, [Local auditor reporting in England 2018](#), Session 2017–19, HC 1864, 10 January 2019.

2 Q1; [C&AG’s Report](#), para 1.1

3 Q1; [C&AG’s Report](#), para 1.3

4 Q 1; [C&AG’s Report](#), para 1.2

5 [C&AG’s Report](#), para 2.2

6 Qq 1, 36–40; [C&AG’s Report](#), paras 2.7, 2.9

7 Qq 1,31–32; [C&AG’s Report](#), paras 2.35–2.36

Responding to weaknesses in local bodies

6. In 2017–18 external auditors concluded that one in five local public bodies did not have adequate arrangements in place to secure value for money. Auditors qualified their value for money conclusions for 18% of single-tier local authorities and county councils, and for 38% of local NHS bodies.⁸

7. The increase in qualifications in NHS bodies (from 29% in 2015–16 to 38% in 2017–18) was due to bodies failing to meet financial targets, such as annual spending limits and delivering planned savings, and not being likely to return to financial balance in the future.⁹ We asked the Department of Health & Social care the extent to which it thought a qualified conclusion was becoming ‘normalised’. It acknowledged that this was a concern and said that it, alongside its arm’s length bodies, were taking action to address financial sustainability within in the NHS as a whole.¹⁰ The Department of Health & Social Care and NHS Improvement were optimistic about the levels of qualifications reducing from 2019 onwards as a result of the NHS Long Term Plan and that the NHS as a whole would be brought back into financial balance by the end of 2021.¹¹

8. For both local government and the NHS, Departments, NHS England and NHS Improvement stated that the issues reported by local auditors were already on their radar and did not identify issues of which they were not already aware.¹² The Department of Health & Social Care highlighted that the level of discussions it has with NHS England and NHS Improvement were generally in relation to the health sector’s performance as a whole as opposed to that of individual NHS bodies.¹³

9. While 95% of the audited bodies who responded to the NAO’s information request claim to have plans in place to address the weaknesses highlighted, only 5% could say they had fully implemented their plans.¹⁴ The Ministry of Housing, Communities & Local Government stated that in terms of the Department’s intervention, it works with local authorities who have received an adverse qualification through regional support teams. The Department also undertook a best-value inspection of Northamptonshire County Council.¹⁵ Some qualifications can take a couple of years to be lifted, for example, if the qualification is in relation to an Ofsted inspection, where most local authorities are not inspected annually. Any actions taken by the body will be unlikely to lead the auditor to lift the qualification until the inspectorate has re-inspected the provider and given it a new rating.¹⁶

10. NHS Improvement and NHS England carry out in-year monitoring of trusts and CCGs, and highlighted that external audit findings were one of many sources of evidence that feed into their wider enforcement and CQC inspection process. NHS Improvement and NHS England told us that it considers this to provide reasonable assurance to them and the Department of Health & Social Care over the system as a whole.¹⁷

8 Q 1; [C&AG’s Report](#), paras 2.7, 2.9, 2.11–2.12

9 Q 52; [C&AG’s Report](#), paras 2.25–2.26

10 Qq 53–54

11 Qq 54, 57–60

12 Qq 55, 63, 86

13 Qq 53, 69

14 Q 91; [C&AG’s Report](#), para 3.5

15 Qq 90, 93; [C&AG’s Report](#), para 3.14

16 Q 92; [C&AG’s Report](#), para 2.20

17 Qq 67, 79, 115; [CA&G’s Report](#), para 1.22

11. While departments may intervene in connection with the issues giving rise to a qualification, there are no formal processes in place, other than the local audit framework, that report publicly whether local bodies are addressing the issues. Both Departments took the view that it is the local body's responsibility for ensuring audit recommendations are fully addressed.¹⁸

Sharing Learning

12. We asked the extent to which Departments and their arm's length bodies carry out trend analysis to assess the current issues and risks on the horizon. The Ministry of Housing, Communities & Local Government has mechanisms in place to gather information it considers it needs which it feeds into its risk assessment. While the Department carried out a best-value inspection of Northamptonshire County Council, our preliminary session witnesses were not aware of any insight or similar emerging findings being shared more widely with local government bodies on the lessons from this particular case.¹⁹

13. We heard that NHS England and NHS Improvement collate information through their in-year monitoring processes and local auditor reports to support their needs in managing the overall financial position and to inform the disclosures within their annual reports and accounts. NHS England stated that it collects monthly data to monitor the overall financial performance of CCGs, focusing on the drivers of the financial position, such as excess activity, looking at whether the system delivers healthcare expensively or whether it is delivers more healthcare than is being funded to offer.²⁰ NHS Improvement stated that it produces reports on a quarterly basis regarding financial, clinical, and operational performance.²¹

14. We asked how areas of concern are escalated and the Department highlighted that it was in constant conversation with its arm's length bodies but acknowledged that this was mainly focussed on the sustainability of the NHS sector overall as opposed to individual NHS bodies.²²

18 Qq 69, 91; [C&AG's Report](#), para 3.11

19 Qq 36, 40, 87, 90–93; [C&AG's Report](#), para 3.14

20 Qq 76–77; [C&AG's Report](#), para 2.29

21 Qq 73–75

22 Q 78

2 Transparency and partnership working

Putting information in the public domain

15. Auditors have a range of additional reporting powers and duties to provide information or to prompt action in certain circumstances when they judge it is necessary. However, these are used infrequently.²³ The local auditor of Ernst & Young acknowledged this but highlighted that qualified auditor reports are publicly available and referred to the existence of other reports, for example, audit planning reports and meetings with individual local bodies which were also a means of flagging emerging issues.²⁴

16. The Audit Committee Chair of Hackney Council was of the view that auditors may not have the appropriate skills to address some of the emerging risks councils are facing today, for example commercial ventures to enable self-financing, and do not review these arrangements. However, this was not accepted by the local auditor of Ernst & Young, which has several clients, particularly in local government, who have undertaken significant commercial activities; for example, the purchase of land for forward investment to generate further business rates, jobs and revenue. The auditor commented that the review of these arrangements is in fact part of the audit remit in which the auditor would challenge the basis of decision making and report publicly if arrangements were found to be inadequate.²⁵

17. We heard from the Chairman of the Overview and Scrutiny Performance Board, Worcestershire County Council, that a CIPFA report, specially commissioned by the Cabinet, was not made available to the wider Council or members of the public, despite it raising significant concerns regarding the Council's financial systems. He told us that the report was only subsequently published after a series of Freedom of Information requests. We were concerned as to how citizens would know what was happening at the Council if such important information was not routinely being shared with councillors.²⁶

18. We drew attention to how difficult it can be for members of the public, or even experienced MPs, to track down information such as audit reports for local public bodies.²⁷ The local auditor of Ernst & Young pointed to the there being different practices across the whole span of public bodies regarding where information is located and agreed that it was very difficult for an individual to navigate through it.²⁸ Preliminary session witnesses felt that there was more to be done to make information accessible and understandable and that there was a gap in reaching out to members of the public to make the information relevant to them.²⁹

19. We asked Departments whether they had enough tools to raise concerns in the public domain at an earlier stage as there can be a long gap before issues are escalated to the Secretary of State. NHS England stated it expected auditors to provide information and assurance to it, however, we challenged that that dialogue with auditors was not necessarily in the public domain.³⁰ The Department of Health & Social Care stated that

23 [C&AG's Report](#), para 2.35–2.36

24 Qq 31–32, 45

25 Qq, 3, 9, 10, 12–14

26 Qq 29, 41

27 Q 48

28 Q 49

29 Qq 25, 46–48, 50

30 Qq 136–138

local audit is a check that the Department has not missed anything.³¹ However, auditors also provide assurance to taxpayers and stakeholders, not just national bodies.³² NHS England remarked that when an NHS body goes into or comes out of special measures, this always attracts local media interest, but this was not necessarily the case with auditor reports more generally.³³ NHS Improvement agreed that it can be hard for citizens to locate information. Based on the evidence presented, this raises concerns regarding governance and transparency as it is difficult for citizens to find out about local issues that are important to them.³⁴

Partnership working

20. Local public bodies are increasingly working in partnership to provide public services, for example to reduce risk and benefit from greater purchasing power and economies of scale. Partnerships are commonly non-statutory arrangements and can involve NHS commissioners and providers, local authorities and other public and private organisations working together. However, local auditors can only report on the arrangements in place within the individual bodies they audit. One of the largest increases in qualified value for money arrangements conclusions, over the three years to 2017–18, relate to issues with arrangements for partnership working.³⁵ We heard from the local auditor of Ernst & Young that partnership working is becoming an even more complex area to audit, for example, where local NHS bodies and local authorities are working together to provide new models of care through Sustainability Transformation Partnerships.³⁶

21. Each Department maintains an Accounting Office System Statement setting out accountability relationships and processes, including who is accountable at each level of the system. The Ministry of Housing, Communities & Local Government makes some limited reference as to how local audit informs the Department's assurance, but the Department of Health & Social Care's statement makes no explicit reference to the role of local auditors.³⁷

22. NHS Improvement highlighted that the NHS Long Term Plan sets out increased partnership working through, for example, integrated care systems and acknowledged that this presents greater challenges regarding accountability which lies with individual entities. It was a concern for us that Departments and arm's length bodies could not provide concrete examples of what they will be doing to improve governance and to provide clarity on who is directly accountable to the public to enable them to know who is in charge. In addition, it was unclear as to how partnerships will be held to account for joint decisions and responsibilities.³⁸

31 Q61

32 [C&AG Report](#), para 1.2

33 Q 115

34 Q 144

35 Qq 104–107; [C&AG's Report](#), paras 2.14–2.15, Figure 5

36 Q 7

37 [C&AG's Report](#), paras 1.18–1.23

38 Qq 121–124, 130–135

Formal Minutes

Wednesday 6 March 2019

Members present:

Meg Hillier, in the Chair

Douglas Chapman

Nigel Mills

Shabana Mahmood

Stephen Morgan

Draft Report (*Local auditor reporting in England*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 22 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Eighty-fifth 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 11 March at 3:30pm]

Witnesses

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

Monday 28 January 2019

Cllr Christopher Bloore, Chairman of Overview and Scrutiny Performance Board, Worcestershire County Council, **Stephen Clark**, Auditor, Ernst & Young, **Jonathan Reid**, Director of Finance, East Sussex Healthcare NHS trust, and **Cllr Nick Sharman**, Chair of the Audit Committee, Hackney Council.

[Q1-50](#)

Sir Chris Wormald, Permanent Secretary, Department of Health and Social Care **Jo Farrar**, Director General, Local Government and Public Services, **Matthew Swindells**, National Director: Operations and Information, NHS England, and **Ian Dalton**, Chief Executive, NHS Improvement

[Q51-144](#)

List of Reports from the Committee during the current Parliaments

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 2017–19

First Report	Tackling online VAT fraud and error	HC 312 (Cm 9549)
Second Report	Brexit and the future of Customs	HC 401 (Cm 9565)
Third Report	Hinkley Point C	HC 393 (Cm 9565)
Fourth Report	Clinical correspondence handling at NHS Shared Business Services	HC 396 (Cm 9575)
Fifth Report	Managing the costs of clinical negligence in hospital trusts	HC 397 (Cm 9575)
Sixth Report	The growing threat of online fraud	HC 399 (Cm 9575)
Seventh Report	Brexit and the UK border	HC 558 (Cm 9575)
Eighth Report	Mental health in prisons	HC 400 (Cm 9575) (Cm 9596)
Ninth Report	Sheffield to Rotherham tram-trains	HC 453 (Cm 9575)
Tenth Report	High Speed 2 Annual Report and Accounts	HC 454 (Cm 9575)
Eleventh Report	Homeless households	HC 462 (Cm 9575) (Cm 9618)
Twelfth Report	HMRC's Performance in 2016–17	HC 456 (Cm 9596)
Thirteenth Report	NHS continuing healthcare funding	HC 455 (Cm 9596)
Fourteenth Report	Delivering Carrier Strike	HC 394 (Cm 9596)
Fifteenth Report	Offender-monitoring tags	HC 458 (Cm 9596)
Sixteenth Report	Government borrowing and the Whole of Government Accounts	HC 463 (Cm 9596)
Seventeenth Report	Retaining and developing the teaching workforce	HC 460 (Cm 9596)

Eighteenth Report	Exiting the European Union	HC 467 (Cm 9596)
Nineteenth Report	Excess Votes 2016–17	HC 806 (Cm 9596)
Twentieth Report	Update on the Thameslink Programme	HC 466 (Cm 9618)
Twenty-First Report	The Nuclear Decommissioning Authority’s Magnox	HC 461 (Cm 9618)
Twenty-Second Report	The monitoring, inspection and funding of Learndirect Ltd.	HC 875 (Cm 9618)
Twenty-Third Report	Alternative Higher Education Providers	HC 736 (Cm 9618)
Twenty-Fourth Report	Care Quality Commission: regulating health and social care	HC 468 (Cm 9618)
Twenty-Fifth Report	The sale of the Green Investment Bank	HC 468 (Cm 9618)
Twenty-Sixth Report	Governance and departmental oversight of the Greater Cambridge Greater Peterborough Local Enterprise Partnership	HC 896 (Cm 9618)
Twenty-Seventh Report	Government contracts for Community Rehabilitation Companies	HC 897 (Cm 9618)
Twenty-Eighth Report	Ministry of Defence: Acquisition and support of defence equipment	HC 724 (Cm 9618)
Twenty-Ninth Report	Sustainability and transformation in the NHS	HC 793 (Cm 9618)
Thirtieth Report	Academy schools’ finances	HC 760 (Cm 9618)
Thirty-First Report	The future of the National Lottery	HC 898 (Cm 9643)
Thirty-Second Report	Cyber-attack on the NHS	HC 787 (Cm 9643)
Thirty-Third Report	Research and Development funding across government	HC 668 (Cm 9643)
Thirty-Fourth Report	Exiting the European Union: The Department for Business, Energy and Industrial Strategy	HC 687 (Cm 9643)
Thirty-Fifth Report	Rail franchising in the UK	HC 689 (Cm 9643)
Thirty-Sixth Report	Reducing modern slavery	HC 886 (Cm 9643)
Thirty-Seventh Report	Exiting the European Union: The Department for Environment, Food & Rural Affairs and the Department for International Trade	HC 699 (Cm 9643)
Thirty-Eighth Report	The adult social care workforce in England	HC 690 (Cm 9667)
Thirty-Ninth Report	The Defence Equipment Plan 2017–2027	HC 880 (Cm 9667)

Fortieth Report	Renewable Heat Incentive in Great Britain	HC 696 (Cm 9667)
Forty-First Report	Government risk assessments relating to Carillion	HC 1045 (Cm 9667)
Forty-Second Report	Modernising the Disclosure and Barring Service	HC 695 (Cm 9667)
Forty-Third Report	Clinical correspondence handling in the NHS	HC 929
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Fiftieth Report	Financial sustainability of local authorities	HC 970
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Fifty-Fourth Report	Visit to Washington DC	HC 1404
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Fifty-Eighth Report	Strategic Suppliers	HC 1031
Fifty-Ninth Report	Skill shortages in the Armed Forces	HC 1027
Sixtieth Report	Ofsted's inspection of schools	HC1029
Sixty-First Report	Ministry of Defence nuclear programme	HC 1028
Sixty-Second Report	Price increases for generic medications	HC 1184

Sixty-Third Report	Interface between health and social care	HC 1376
Sixty-Fourth Report	Universal Credit	HC 1375
Sixty-Fifth Report	Nuclear Decommissioning Authority	HC 1375
Sixty-Sixth Report	HMRC's performance in 2017–18	HC 1526
Sixty-Seventh Report	Financial Sustainability of police forces in England and Wales	HC 1513
Sixty-Eighth Report	Defra's progress towards Brexit	HC 1514
Sixty-Ninth Report	Sale of student loans	HC 1527
Seventieth Report	Department for Transport's implementation of Brexit	HC 1657
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Seventy-Third Report	Academy accounts and performance	HC 1597
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Seventy-Sixth Report	Local Government Spending	HC 1775
Seventy-Seventh Report	Defence Equipment Plan 2018–28	HC 1519
Seventy-Eighth Report	Improving Government planning and spending	HC 1596
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Eightieth Report	Capita's contracts with the Ministry of Defence	HC 1736
Eighty-First Report	Rail management and timetabling	HC 1793
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Eighty-Third Report	Clinical Commissioning Groups	HC 1740
Eighty-Fourth Report	Bank of England's central services	HC 1739
First Special Report	Chair of the Public Accounts Committee's Second Annual Report	HC 347

Second Special Report Third Annual Report of the Chair of the Committee
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