



House of Commons
Committee of Public Accounts

**Brexit Consultancy
Costs**

**One Hundred and Twelfth Report of
Session 2017–19**

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

*Ordered by the House of Commons
to be printed 9 September 2019*

HC 2342

Published on 12 September 2019
by authority of the House of Commons

The Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine “the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit” (Standing Order No. 148).

Current membership

[Meg Hillier MP](#) (*Labour (Co-op), Hackney South and Shoreditch*) (Chair)

[Douglas Chapman MP](#) (*Scottish National Party, Dunfermline and West Fife*)

[Sir Geoffrey Clifton-Brown MP](#) (*Conservative, The Cotswolds*)

[Chris Evans MP](#) (*Labour (Co-op), Islwyn*)

[Caroline Flint MP](#) (*Labour, Don Valley*)

[Robert Jenrick MP](#) (*Conservative, Newark*)

[Shabana Mahmood MP](#) (*Labour, Birmingham, Ladywood*)

[Nigel Mills MP](#) (*Conservative, Amber Valley*)

[Layla Moran MP](#) (*Liberal Democrat, Oxford West and Abingdon*)

[Stephen Morgan MP](#) (*Labour, Portsmouth South*)

[Anne Marie Morris MP](#) (*Conservative, Newton Abbot*)

[Bridget Phillipson MP](#) (*Labour, Houghton and Sunderland South*)

[Lee Rowley MP](#) (*Conservative, North East Derbyshire*)

[Gareth Snell MP](#) (*Labour (Co-op), Stoke-on-Trent Central*)

[Anne-Marie Trevelyan MP](#) (*Conservative, Berwick-upon-Tweed*)

Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No. 148. These are available on the Internet via www.parliament.uk.

Publication

© Parliamentary Copyright House of Commons 2019. This publication may be reproduced under the terms of the Open Parliament Licence, which is published at www.parliament.uk/copyright/.

Committee reports are published on the [Committee’s website](#) and in print by Order of the House.

Evidence relating to this report is published on the [inquiry publications page](#) of the Committee’s website.

Committee staff

The current staff of the Committee are Richard Cooke (Clerk), Laura-Jane Tiley (Second Clerk), Simon Clarke (Chair Liaison), Ameet Chudasama (Senior Committee Assistant), Hajera Begum (Committee Assistant) and Stephen Luxford (Media Officer).

Contacts

All correspondence should be addressed to the Clerk of the Committee of Public Accounts, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 5776; the Committee’s email address is pubaccom@parliament.uk.

You can follow the Committee on Twitter using [@CommonsPAC](#).

Contents

Summary	3
Introduction	4
Conclusions and recommendations	5
EU Exit consultancy arrangements	7
Transparency of contract arrangements	7
The focus on 'shaping' rather than doing	8
SME access to consultancy contracts	9
Data discrepancies	9
Formal minutes	11
Witnesses	12
List of Reports from the Committee during the current Parliament	13

Summary

Departments have made extensive use of consultancy firms in support of their preparations for Brexit, spending at least £97 million by April 2019. Departments have been overly secretive about what the consultants are doing, as they have been before in providing information on other aspects of the Brexit preparations. When departments have published information on consultancy work, usually later than they should have, they have failed to meet the government's own transparency standards. Departments took too long to publish information on the contracts being let, and some contracts were over-zealously redacted before publication.

While we welcome the Cabinet Office's establishment of a central call-off framework to help departments access consultants for Brexit work, the Cabinet Office seems overly relaxed that 96% of the work by value has so far gone to just six large companies, despite its own aspirations for more government work to go to small and medium-sized enterprises. Too much of the work procured to date appears to have been focused on "thinking and shaping" rather than getting practical things done. This only compounds our concerns over the speed of preparations for Brexit across Whitehall.

There is a widening gap between the Cabinet Office's analysis of data on overall spending on consultancy services, not just to support Brexit, and expenditure reported by departments. It appears that different departments are choosing to categorise their spending on consultancy services in different ways. The Cabinet Office's failure to agree a common definition of "consultancy with departments and get to grips with this long-standing issue threatens its ability to exercise effective control over spending on consultancy and related services.

Introduction

As part of government's preparations for the UK to leave the European Union, departments have used consultants to fill specific skills gaps and meet immediate staffing needs, for example to provide programme and project management support. Each department is responsible for deciding whether to use consultants and how to use them. The Cabinet Office is responsible, however, for improving the efficiency of all spending on consultancy across government and has an approval process for any contracts above certain limits. In April 2018, the Cabinet Office set up a central call-off arrangement to help departments access consultancy services to support their preparations for Brexit. The Cabinet Office analyses overall government spending on consultancy services as part of its broader role of helping to improve the efficiency of the use of these services.

Conclusions and recommendations

1. **Departments have again proved overly secretive with their preparations for Brexit, taking far too long to publish details of their consultancy contracts and then failing to meet their own basic standards of transparency.** In February 2018 we reported that the shortage of information in the public domain about what departments were doing to support Brexit, including information on their workstreams, was undermining scrutiny of progress. Even now, 18 months on, departments are taking on average 119 days to publish basic details of their EU Exit consultancy contracts, and in some instances as long as 237 days, compared to a government guideline of 90 days. Some contracts have not been published at all, and at the time of our evidence session those contracts which had been published were all significantly redacted, again despite a government expectation that contracts should be published in full. There were key components of the contracts which were not publicly accessible, despite being advertised as such: it was not until this Committee formally requested that the statement of requirements for each contract was published that the Cabinet Office made them accessible online. The Cabinet Office acknowledges the delay in publishing contract details but attributes this to administrative oversight. Delays coupled with the extensive redactions again demonstrate a marked reluctance by departments to be transparent about how they are preparing for Brexit.

Recommendation: *The Cabinet Office and the Department for Exiting the European Union should commit to making the government’s preparations for Brexit transparent; this should include making information on the degree of progress made against the various workstreams available and timely publication of details on contracts awarded to support Brexit.*

2. **The skills accessed through the Cabinet Office’s consultancy call-off arrangement suggest departments had been more focused on developing strategy than seeking support for practical implementation.** We welcome the Cabinet Office’s establishment of a centralised call-off arrangement to facilitate departments’ access to consultancy services so it is quicker, more efficient and lower cost. The call-off framework allows departments to access consultancy services to help think through, shape and deliver Brexit preparations. So far, however, most of the consultancy services accessed have tended to fall under the category of thinking and shaping rather than delivering, despite the former traditionally being considered a strength of the Civil Service. We reported in February 2018 that the Department for Exiting the European Union had not been quick enough to move departments beyond planning for Brexit and onto getting things done, and we are concerned that departments continue to be slow to move into implementation. The Cabinet Office acknowledges that it took some time for departments move into the implementation phase.

Recommendation: *In its Treasury Minute response to this report, the Cabinet Office should set out the extent to which departments are now using consultants to support implementation and delivery of preparations. It should also include a breakdown of how much has been spent as of July 2019 on Lot 1 (“thinking and shaping”), Lot 2 (“further shaping and moving towards delivering”) and Lot 3*

(“*delivery*”).

3. **We are concerned that the bulk of Brexit consultancy contracts by value have been awarded to a small group of big firms and that the Cabinet Office seems overly-complacent about this despite previous government commitments to contract with more small and medium-sized enterprises.** By value, 96% of consultancy work via the Cabinet Office’s arrangement has so far gone to just six firms. All of these firms are major global companies and the Cabinet Office told us that the distribution is not surprising as these firms possess deep pools of expertise. We have reported previously that the Cabinet Office’s arrangements for procuring consultancy tended to benefit large firms, and that across all contracts there was minimal use of small and medium-sized enterprises (SMEs)—despite government aspirations, led by the Cabinet Office, for much more government work to go to SMEs. It is therefore of concern that almost none of the Brexit consultancy work has gone to SMEs.

Recommendation: *The Cabinet Office should write to us within three months setting out what it will do to incorporate a wider range of consultancy firms, including SMEs, in future frameworks.*

4. **There is a longstanding and widening discrepancy between Cabinet Office and departmental data on consultancy spending across government.** There is an increasingly large gap between what departments report they have spent overall on consultancy services, not just on Brexit, and the total based on the Cabinet Office’s analysis of invoices. For 2017–18, the Cabinet Office’s figure of £1.5 billion compares to a total of departments’ figures of just £0.3 billion. The Cabinet Office confirmed that it and departments have not all been working to the same definition of consultancy. We have highlighted issues with the definitions before and suggested action on this in 2016. Despite this finding, the Cabinet Office tells us that it only spotted the problem at the end of 2017, and that in response it revised its criterion for approving consultancy contracts in April 2018. However, its 2018 plans to address the underlying problem of defining expenditure properly did not go ahead, due to work on Brexit taking priority. The data problems have still not been resolved and there is still no clear picture of how spending breaks down across consultancy and related services.

Recommendation: *The Cabinet Office must urgently address the increasing inconsistencies in the reporting of consultancy and professional services spending across government, ensuring that its own overall spend matches up with that reported by departments. In its Treasury Minute response to this report, the Cabinet Office should clearly set out the reasons for the discrepancies and the accurate figures.*

The Cabinet Office should work with departments to establish a shared definition of consultancy, ensuring that this is sufficient to exercise effective control over this area of expenditure.

EU Exit consultancy arrangements

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Cabinet Office about the government's use of consultancy services to support its preparations for the UK leaving the European Union.¹
2. Departments have used consultants to support a range of EU Exit activities. These services have typically involved work to support the development of departments' strategy and processes for EU Exit, including support for programme and project management, and providing specialist information or advice to enable decision making. By April 2019, departments had spent at least £97 million on consultancy services to support EU Exit.²
3. Each department decides whether to use consultants and how it uses them. The Cabinet Office is responsible for improving the efficiency of spending on consultancy across government. It operates a spending control whereby it must approve all contracts in excess of £1 million. The Crown Commercial Service, an arm's-length body of the Cabinet Office, helps departments procure consultancy services. In April 2018 the Cabinet Office, through the Crown Commercial Service, established a call-off arrangement to enable departments to engage consultants. The Cabinet Office told us that the framework had been established to ensure departments could access the right skills in a timely manner.³

Transparency of contract arrangements

4. Departments are expected to comply with the transparency requirements that form part of Public Contracts Regulations 2015, for example by publishing information about the award of contracts within a reasonable time. The government's own guidance suggests that this is done no later than 90 calendar days after the contract is awarded.⁴
5. The Cabinet Office and other departments have failed to follow the guidance on publishing contracts for consultancy in support of EU Exit. For the 40 contracts awarded across government, the average time taken to publish contract information was 119 days, which exceeds the target of 90 days and compares with an average of 82 days for all consultancy contracts. For the nine contracts which made up the initial phase of the Cabinet Office's central framework, it took 237 days to publish details of the contracts. The Cabinet Office offered no explanation for the delays other than it being an administrative oversight and expressed disappointment that it had let itself down by not publishing them earlier.⁵
6. Where departments have published details of contracts, they have still often failed to meet expected levels of government transparency. Government guidelines set out that departments are expected to publish contracts in full, although redaction is permitted in line with exemptions that are set out by the Freedom of Information Act. For work on EU Exit preparations, departments have published information about the award of contracts but often not published the contract itself. Where they have published contracts, these are frequently heavily redacted. The Cabinet Office told us that the redactions it

1 C&AG's Report, [Departments' use of consultants to support preparation for EU Exit](#), Session 2017–2019, HC 2105, 7 June 2019

2 [C&AG's Report](#), para 3.6, 3.10–3.11

3 [Q 13; C&AG's Report](#), para 2.4, 2.11 & Figure 2

4 [C&AG's Report](#), para 3.15

5 [Qq 1–5; C&AG's Report](#), paras 3.16, 3.17

requires are for example personal details, supplier rates and in some cases some specific details of the proposals. However, the redactions we saw had made some of the documents meaningless.⁶

7. After the evidence session, the Cabinet Office submitted further evidence, pointing to revisions to the published versions of its contracts which now provide further information on the work covered by the contracts. However, the details of many contracts from other departments are still not publicly available to the extent required by government guidelines. And those guidelines do not require departments to publish details of the individual engagements covered by the contract framework, making it difficult for taxpayers to find out what public money is actually being spent on.⁷ The Committee has requested confidential sight of these individual engagement letters, in the interest of sufficient public scrutiny.

8. Until the Committee raised it with the Cabinet Office, there were also key components of the contracts which were not publicly accessible, despite being advertised as such. For example, it was not until we formally requested that the statement of requirements for each contract was published that the Cabinet Office made them accessible online.

9. We have reported previously on the shortage of information in the public domain about what departments are doing to prepare for EU Exit. In February 2018, we expressed concern that Parliament had been given no information on the government's EU Exit workstreams, which of these were high priority or when projects were expected to be implemented by.⁸ The Committee had to push for this information and faced resistance. The Cabinet Office told us that its approach was to be as open as possible and pointed to the information available on gov.uk.⁹ The Cabinet Office agreed to let the Committee see non-redacted copies of the consultancy contracts.¹⁰

The focus on 'shaping' rather than doing

10. In February 2018, we reported that it would be critical that the civil service had the right people, skills and resources in place to manage the UK's exit from the EU. We found that the Department for Exiting the European Union (DExEU) and the Cabinet Office did not have a robust enough plan to identify and recruit the people and skills needed quickly, and that DExEU needed to pick up the pace of work and move other departments on to getting things done.¹¹

11. In April 2018, the Cabinet Office set up a framework to provide departments with rapid access to additional consultancy skills to support their preparations for EU Exit.¹² The call-off arrangement includes three 'lots' for different purposes. Lot 1 is for thinking and shaping, Lot 2 for further shaping and moving towards delivering, and Lot 3, which was only introduced in February 2019, is for delivery. Up to April 2019, departments had

6 [Qq 6–10; C&AG's Report](#), para 3.18

7 [Letter from John Manzoni, Cabinet Office, to Chair of the Committee](#), letter dated 24 June 2019, [Letter from John Manzoni, Cabinet Office, to Chair of the Committee](#), letter dated 10 July 2019; [C&AG's Report](#), para 3.18

8 HC Committee of Public Accounts, [Exiting the European Union](#), Eighteenth Report of Session 2017–19, HC 467, 7 February 2018

9 [Qq 36–38](#)

10 [Qq 39–41](#)

11 Committee of Public Accounts, [Exiting the European Union](#), Eighteenth Report of Session 2017–19, HC 467, 7 February 2018

12 [Q 11](#)

used the framework lots 151 times for engagements for consultancy support; this included 18 times for Lot 1 engagements and 131 times for Lot 2 engagements. Lot 3, the delivery-focused stage of the framework, had been used only twice.¹³

12. We questioned why consultants had been more used often to support thinking and shaping, which is traditionally considered a civil service strength, rather than delivery. The Cabinet Office told us that the preparations for EU Exit had taught government a lot about bringing policy making and delivery together. It defended the use of consultants to think and shape preparations, citing for example the need to think through the arrangements for the stockpiling of medicines and setting up the associated governance and accountabilities. It acknowledged however, as it had done previously before this Committee, that it had taken some time for the civil service more generally to get to the doing phase.¹⁴

SME access to consultancy contracts

13. In 2016, we found that the Cabinet Office's procurement agreements for consultancy tended to benefit large firms, and that there was minimal use of small and medium-sized enterprises. At the time we found that the largest six suppliers had received three quarters of assignments let through the Crown Commercial Service's consultancy agreements. In contrast, small and medium-sized enterprises (SMEs) had received only 9 per cent of work through the agreements.¹⁵ Also in 2016 we reported on how momentum had been lost in Cabinet Office-led efforts to increase government procurement spending as a whole with SMEs, and how it remained too difficult for SMEs to access government business.¹⁶

14. Large consultancy firms have since taken an overwhelming share of the consultancy work in support of EU Exit. By April 2019, six large consultancy firms had received 96% by value of EU Exit work under the Cabinet Office call-off arrangements. Six of these firms were primary suppliers to which the Cabinet Office allocated most of the work: Deloitte (22%); PA Consulting (19%); PricewaterhouseCoopers (18%); Ernst & Young (15%); Bain & Company (11%); and Boston Consulting Group (10%).¹⁷ The Cabinet Office told us it was not surprised by this as these are global firms with deep pools of expertise. It told us that other firms had had the chance to bid. It suggested that the firms included in the third, and most recent, lot were different from the major global consultancies, reflecting a shift to more specialist requirements.¹⁸

Data discrepancies

15. We questioned the Cabinet Office on a widening disparity between its analysis of overall spending on consultancy services, not just on EU Exit, and the spending reported by departments. The Cabinet Office analyses spending on consultants across all government work as part of its wider oversight of spending on consultants.¹⁹ Its analysis of invoices

13 [Qq 13–15; C&AG's Report](#), Figure 4

14 [Qq 12–16](#)

15 Committee of Public Accounts, [Use of consultants and temporary staff](#), Thirty-sixth Report of Session 2015–16, HC 726, 22 April 2016

16 Committee of Public Accounts, [Government spending with small and medium-sized enterprises](#), Forty-second Report of Session 2015–16, HC 882, 18 May 2016

17 [Q17; C&AG's Report](#), Figure 7

18 [Qq 17–20](#)

19 [C&AG's Report](#), paras 1.5–1.9

across government suggested that spending on consultancy during 2017–18 was £1.5 billion, compared to the £0.3 billion reported by departments in their annual reports.²⁰ The gap between these data sets has widened in recent years. The Cabinet Office told us that it had noted the problem at the end of 2017 and had made changes to its process for approving consultancy contracts in early 2018 in response, but it had been unsuccessful in closing the reporting gap.²¹

16. We asked the Cabinet Office whether departments were under-reporting their expenditure on consultancy services. The Cabinet Office attributed the disparity to departments and the Cabinet Office using different definitions of what is a professional service, of which consulting is a sub-heading.²² We have highlighted issues with the definitions before and suggested action on this in 2016.²³ The National Audit Office found departments using different definitions in both 2010 and 2016.²⁴ The Cabinet Office told us it had to solve this issue and assured us that it is now onto it. It had intended to sort out the issue by mid-2018 but EU Exit work had taken priority.²⁵

20 [C&AG's Report](#), Figure 3

21 [Qq 22 & 23](#)

22 [Qq 26–28](#)

23 Committee of Public Accounts, [Use of consultants and temporary staff](#), Thirty-sixth Report of Session 2015–16, HC 726, 22 April 2016

24 C&AG's Report, [Use of consultants and temporary staff](#), Session 2015–2016, HC 603, 13 January 2016; C&AG's Report, [Central government's use of consultants and interims](#), Session 2010–2011, HC 488, 14 October 2010

25 [Qq 21–23](#)

Formal minutes

Monday 9 September 2019

Members present:

Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown Nigel Mills
Caroline Flint Gareth Snell

Draft Report (*Brexit Consultancy Costs*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 16 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the One hundred and twelfth of the Committee to the House.

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

[Adjourned till Wednesday 16 October at 2:00pm]

Witnesses

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

Wednesday 12 June 2019

John Manzoni, Permanent Secretary, Cabinet Office, **Charles Roxburgh**, Second Permanent Secretary, HM Treasury, **Melanie Dawes**, Permanent Secretary, Ministry of Housing, Communities and Local Government, and **Nick Walkley**, Chief Executive, Homes England

[Q1-49](#)

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 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 (Cm 9702)
Forty-Fourth Report	Reducing emergency admissions	HC 795 (Cm 9702)
Forty-Fifth Report	The higher education market	HC 693 (Cm 9702)
Forty-Sixth Report	Private Finance Initiatives	HC 894 (Cm 9702)
Forty-Seventh Report	Delivering STEM skills for the economy	HC 691 (Cm 9702)
Forty-Eighth Report	Exiting the EU: The financial settlement	HC 973 (Cm 9702)
Forty-Ninth Report	Progress in tackling online VAT fraud	HC 1304 (Cm 9702)
Fiftieth Report	Financial sustainability of local authorities	HC 970 (Cm 9702)
Fifty-First Report	BBC commercial activities	HC 670 (Cm 9702)
Fifty-Second Report	Converting schools to academies	HC 697 (Cm 9702)
Fifty-Third Report	Ministry of Defence's contract with Annington Property Limited	HC 974 (Cm 9702)
Fifty-Fourth Report	Visit to Washington DC	HC 1404 (Cm 9702)
Fifty-Fifth Report	Employment and Support Allowance	HC 975 (Cm 9702)
Fifty-Sixth Report	Transforming courts and tribunals	HC 976 (Cm 9702)
Fifty-Seventh Report	Supporting Primary Care Services: NHS England's contract with Capita	HC 698 (Cm 9702)
Fifty-Eighth Report	Strategic Suppliers	HC 1031 (Cm 9702)
Fifty-Ninth Report	Skill shortages in the Armed Forces	HC 1027 (9740)
Sixtieth Report	Ofsted's inspection of schools	HC1029 (Cm 9740)
Sixty-First Report	Ministry of Defence nuclear programme	HC 1028 (Cm 9740)

Sixty-Second Report	Price increases for generic medications	HC 1184 (Cm 9740)
Sixty-Third Report	Interface between health and social care	HC 1376 (Cm 9740)
Sixty-Fourth Report	Universal Credit	HC 1375 (Cp 18)
Sixty-Fifth Report	Nuclear Decommissioning Authority	HC 1375 (Cp 18)
Sixty-Sixth Report	HMRC's performance in 2017–18	HC 1526 (Cp 18)
Sixty-Seventh Report	Financial Sustainability of police forces in England and Wales	HC 1513 (Cp 18)
Sixty-Eighth Report	Defra's progress towards Brexit	HC 1514 (Cp 18)
Sixty-Ninth Report	Sale of student loans	HC 1527 (Cp 56)
Seventieth Report	Department for Transport's implementation of Brexit	HC 1657 (Cp 56)
Seventy-First Report	Department for Health and Social Care accounts	HC 1515 (Cp 56)
Seventy-Second Report	Mental health services for children and young people	HC 1593 (Cp 79)
Seventy-Third Report	Academy accounts and performance	HC 1597 (Cp 79)
Seventy-Fourth Report	Whole of Government accounts	HC 464 (Cp 79)
Seventy-Fifth Report	Pre-appointment hearing: preferred candidate for Comptroller and Auditor General	HC 1883 (Cp 79)
Seventy-Sixth Report	Local Government Spending	HC 1775 (Cp 79)
Seventy-Seventh Report	Defence Equipment Plan 2018–28	HC 1519 (Cp 79)
Seventy-Eighth Report	Improving Government planning and spending	HC 1596 (Cp 97)
Seventy-Ninth Report	Excess Votes 2017–18	HC 1931 (Cp 97)
Eightieth Report	Capita's contracts with the Ministry of Defence	HC 1736 (Cp 97)
Eighty-First Report	Rail management and timetabling	HC 1793 (Cp 97)
Eighty-Second Report	Windrush generation and the Home Office	HC 1518 (Cp 113)
Eighty-Third Report	Clinical Commissioning Groups	HC 1740 (Cp 97)

Eighty-Fourth Report	Bank of England's central services	HC 1739 (Cp 97)
Eighty-Fifth Report	Auditing local government	HC 1738 (Cp 97)
Eighty-Sixth Report	Brexit and the UK border: further progress review	HC 1942 (Cp 113)
Eighty-Seventh Report	Renewing the EastEnders set	HC 1737 (Cp 113)
Eighty-Eighth Report	Transforming children's services	HC 1741 (Cp 113)
Eighty-Ninth Report	Public cost of decommissioning oil and gas infrastructure	HC 1742 (Cp 113)
Ninetieth Report	BBC and personal service companies	HC 1522 (Cp 113)
Ninety-First Report	NHS financial sustainability: progress review	HC 1743 (Cp 113)
Ninety-Second Report	Crossrail: progress review	HC 2004 (Cp 113)
Ninety-Third Report	Disclosure and Barring Service: progress review	HC 2006 (Cp 151)
Ninety-Fourth Report	Transforming rehabilitation: progress review	HC 1747 (Cp 151)
Ninety-Fifth Report	Accessing public services through the Government's Verify digital system	HC 1748
Ninety-Sixth Report	Adult health screening	HC 1746 (Cp 151)
Ninety-Seventh Report	Local Government Governance and Accountability	HC 2077 (Cp 151)
Ninety-Eighth Report	The apprenticeships programme: progress review	HC 1749 (Cp 151)
Ninety-Ninth Report	Cyber security in the UK	HC 1745
One-Hundredth Report	NHS waiting times for elective and cancer treatment	HC 1750
One Hundred and First Report	Submarine defueling and dismantling	HC 2041
One Hundred and Second Report	Military Homes	HC 2136
One Hundred and Third Report	Planning and the broken housing market	HC 1744
One Hundred and Fourth Report	Transport infrastructure in the South West	HC 1753
One Hundred and Fifth Report	Local enterprise partnerships: progress review	HC 1754
One Hundred and Sixth Report	Eurotunnel	HC 2460

One Hundred and Seventh Report	Consumer protection	HC 1752
One Hundred and Eighth Report	Emergency Services Network: progress review	HC 1755
One Hundred and Ninth Report	Crossrail	HC 2342
One Hundred and Tenth Report	Sale of public land	HC 2040
One Hundred and Eleventh Report	Funding for Wales, Scotland and Northern Ireland	HC 1751
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 of Public Accounts	HC 1399
Third Special Report	Fourth Annual Report of the Chair of the Committee of Public Accounts	HC 2370