



House of Commons
Committee of Public Accounts

Local government funding: assurance to Parliament

Thirteenth Report of Session 2014–15

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

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Committee of Public Accounts

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Committee staff

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

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Contents

Report	<i>Page</i>
Summary	3
Conclusions and Recommendations	5
1 The Department's assurance over local government funding	9
2 The effectiveness of the local accountability system	12
Formal Minutes	15
Witnesses	16
List of Reports from the Committee during the current Parliament	16

Summary

The Department for Communities and Local Government has increased flexibility for local government spending. Local authorities are now more able to use government funding according to local priorities. However, the Department cannot be sure that the local accountability system is ensuring that local authorities are achieving value for money with their funding. There is a particular gap in assurance for £2.8 billion of 'targeted' grants, where departments expect local authorities to spend funding on a specific activity, but do not then monitor whether they do. This gap includes grants targeted at local welfare provision and transport improvement schemes. Additionally, the Department is placing an increasing onus on residents and councillors to scrutinise local authority decisions, but there is a risk that the quality and accessibility of data is insufficient, while councillors may not always have the skills or time to fulfil this role. Where departments now fund local services through cross-border and multi-agency organisations, such as Local Enterprise Partnerships and Health and Wellbeing Boards, they need to introduce clear systems and rules around both the transparency and accountability of money spent by joint bodies.

Conclusions and Recommendations

1. In 2013-14, the Government gave local authorities £36.1 billion, of which £32.9 billion had no specific conditions ('ringfences') attached as to how local authorities could use it, other than that spending was lawful. This reflected Government's intention to give local authorities maximum flexibility to allocate funds in line with local priorities. Departmental accounting officers retain a responsibility to assure Parliament that the funding is used in line with its intentions and achieves value for money. The Department for Communities and Local Government, as the lead department for local government funding, states that it has put in place assurance arrangements aimed at balancing the tension between giving local authorities greater flexibility whilst providing sufficient assurance to Parliament. However, there are direct reporting arrangements for ringfenced grants that amount to £3.2 billion of the £36.1 billion allocated. The Department relies primarily on the local accountability system of checks and balances to ensure that local authorities achieve value for money with unringfenced funding. The new arrangements for the audit of local authorities and the potential for political party control of scrutiny arrangements also threaten to weaken accountability.
2. **The Department does not know whether the local accountability system ensures local authorities achieve value for money with government funding.** Central government grants form around 70% cent of local authorities' income. While we acknowledge that the direction of policy is to give local authorities greater flexibility over how they use this funding, Whitehall departments must still be able to assure Parliament that they are achieving value for this money. The Department expects that a combination of factors: the 'best value' duty, the work of local auditors, scrutiny committees of councillors and the statutory role of local authority section 151 officers, will ensure that local authorities make decisions which constitute value for money locally. However, the Department has not assessed whether the local accountability system operates effectively in practice. Its oversight focuses on the local accountability system's effectiveness in terms of local authorities' financial sustainability rather than value for money. There are concerns over whether the new arrangements for the audit of local authorities provide sufficient assurance and whether scrutiny arrangements are independent of partisan politics. The Department's information sources, such as officials' personal contacts with local authorities and contacts with regulators, do not give it an insight into whether the local accountability system is effective in achieving value for money and depending on personal relationships is not an adequate system of oversight. Additionally, the assurances that the Department gains from the Audit Commission's collation of local auditors' findings will no longer be available after the Commission closes in 2015. We welcome the Department's agreement to review the mechanisms for the assurances it receives about value for money.

Recommendation: *The Department should:*

- *ensure the Department's information sources provide it with sufficient assurance over the effectiveness of the system in relation to value for money, including having plans in place to preserve the assurance currently provided through the Audit Commission's annual report Auditing the Accounts;*
- *focus on the effectiveness of mechanisms that have a specific value for money role, such as the Best Value duty, scrutiny committees, local auditor roles, transparency of data and the role of section 151 officers.*

3. **The Department could do more to help local authorities achieve better value for money now that they have greater flexibility over funding.** The Department intended that removing ringfences on grants would allow local authorities to allocate resources according to local priorities, and enable them to use funding innovatively to protect services in a climate of funding reductions. It told us that Local Government Association peer reviews indicate that the sector is getting better at sharing good practice between local authorities to achieve value for money and it is aware of some individual examples of where local authorities are achieving efficiencies. However, the Department itself seems overly reliant on service user surveys to conclude that local authorities are maintaining services despite funding reductions. Whilst relevant, these surveys are certainly not intended for that purpose and are unlikely to assess value for money.

Recommendation: *The Department should identify and share best practice examples that demonstrate where local authorities have used greater funding flexibility to introduce innovative practices that save money and protect frontline services.*

4. **Departments do not monitor some unringfenced grants, which means they do not know whether they are achieving their stated strategic objectives.** Despite the Department's position that local authorities should be able to achieve better outcomes with maximum flexibility over funding, some departments continue to specify intentions for how local authorities spend unringfenced grants. In 2013-14, departments expected, but did not require, local authorities to spend £7.8 billion of unringfenced grants on particular activities; but the departments then did not monitor how local authorities had actually used £2.8 billion of these grants. Grants within the unmonitored £2.8 billion include, for example, the Department for Work & Pensions' Local Welfare Provision Grant (£178 million in 2013-14) and the Department for Transport's Integrated Transport Block (£320 million in 2013-14). In these cases, departments cannot assess whether they are achieving intended outcomes or getting value for money. We recognise the policy to reduce reporting burdens means that departments' monitoring is at the minimum possible level. However, where departments have specific intentions for funding, they should be doing more to understand whether they are achieving their objectives.

Recommendation: *Where departments judge that unringfenced targeted grants are appropriate, they should ensure they have sufficient information to understand the*

impact of these grants, to assure Parliament on the expenditure and to inform their decision-making on future funding arrangements.

5. **The Department's reliance on local accountability places a greater onus on value for money judgments made at a local level, but local authorities' capability to perform this role varies.** The Department is clear that local councillors are best placed to make decisions on value for money locally. It therefore relies on the effectiveness of local accountability mechanisms, such as councillors' scrutiny committees. However, councillors may not have sufficient capacity to fulfil this challenging role. Councillors are required to scrutinise the delivery of complex services, such as adult social care provision, requiring appropriate skills and expertise. In addition, particular local circumstances could lessen the effectiveness of local accountability mechanisms; for example, local councils dominated by one political party may not be subject to sufficient scrutiny from opposition members.

Recommendation: *The Department should recommend to the Local Government Association that it identifies and shares best practice in scrutiny committees for authorities where there is little or no opposition representation.*

6. **The quality and accessibility of information to enable residents and councillors to scrutinise local authorities' decisions varies.** If the local accountability system is to work effectively it is fundamentally important that residents can hold local authorities to account for their decisions. It is therefore vital that residents can access relevant and understandable financial and performance information. The Department's Local Government Transparency Code requires local authorities to publish data, including details of all expenditure over £500, information on senior salaries and details on local authorities' land holdings and building assets. However, often this data is presented in a way which makes easy and effective scrutiny by the public very difficult. We are also concerned that the public might be less engaged with decisions on services that are significant in terms of expenditure, but do not affect them directly, such as adult care and children's services. The Department expects that greater transparency of information will empower "armchair auditors" to hold local authorities to account, but there is no evidence that this has actually happened.

Recommendation: *The Department should ensure that local authorities conform to the new mandatory Transparency Code on the publication of data, and work with local authorities to improve performance where shortcomings are identified.*

Recommendation: *The Department should assess whether the data published under the Transparency Code helps residents to scrutinise the performance of local authorities, and if alternative data would be of more value.*

7. **The accountability system is not aligned with funding for new local bodies such as Local Enterprise Partnerships (LEPs) and Health and Wellbeing Boards.** Government increasingly funds local service delivery through new partnerships, where accountability arrangements remain unclear. Where more than one local authority is involved, such as with LEPs, democratic accountability is complicated if one local authority makes decisions on behalf of others. For multi-agency

partnerships like Health and Wellbeing Boards, Government is encouraging local authorities to work with other local public bodies, in sectors such as health, policing and welfare, to tackle complex local issues. However, lines of accountability run from these bodies to different government departments, which can obscure who is accountable overall for the use of the funds and potentially undermine the drive for local integration and joint working. New partnerships need to be subject to the safeguards of local accountability so they derive value for money from taxpayers' money.

Recommendation: The Department should ensure that they develop a separate accountability system statement, which makes it clear how new bodies, such as Local Enterprise Partnerships and Health and Wellbeing Boards, will be transparent and accountable for their use of public money. Responsibilities should be defined at both central and local levels.

1 The Department's assurance over local government funding

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for Communities and Local Government (the Department) about its assurance arrangements for government funding to local authorities.¹

2. In 2013-14, central government provided around £89 billion funding to local authorities in England. This included over £30 billion in funding that local authorities transferred to schools and over £20 billion in revenue grants that local authorities passed directly to individuals, such as Housing Benefit or training support payments. For these two funding streams the funding passes through local authorities and central government gains assurance through arrangements run principally by the Departments for Education and Work & Pensions. This report is about assurance arrangements for the remaining £36.1 billion that government departments paid local authorities in 2013-14; of which £32.9 billion was in unringfenced grants, which local authorities could use for any activity within their legal powers, and £3.2 billion was in ringfenced grants.²

3. The Department has reduced conditions on how local authorities must use grants and merged some grants since the 2010 spending review in order to increase local flexibility. Its intention was that local authorities should be able to allocate funds in line with local priorities. Like-for-like ringfenced revenue funding (adjusting for recent changes in local government duties as far as possible), where there are specific conditions on how local authorities can spend it, fell from 7% cent of local authorities' government funding in 2010-11 to less than 1% in 2013-14. The level of unringfenced general revenue funding, where government has expressed no intention for its use, increased from 67% of local authority funding in 2010-11, to 84% in 2013-14. Unringfenced targeted funding, where departments have specified an intention for how local authorities use the funding, made up 15% of local authorities' government revenue funding in 2013-14, compared with 26% in 2010-11. Alongside these changes, the Department has reduced the amount of reporting required from local authorities to government on their use of grants.³

4. Government departments must assure Parliament that their spending meets Parliament's intentions and achieves value for money.⁴ This requirement includes providing assurance over the funding that departments grant to local authorities. The Department has put in place assurance arrangements for government's funding to local authorities, aimed at balancing the need for Parliamentary assurance with increasing local flexibility. This means that while departments gain assurance over grants that have specific conditions attached to them (ringfenced grants) through direct reporting mechanisms, for unringfenced grants they rely on the effectiveness of the local accountability system in each local authority. This system includes local checks and balances such as external audit,

1 [C&AG's Report, Local government funding: assurance to Parliament, HC 174 Session 2014-15, 25 June 2014](#)

2 [C&AG's Report, paragraphs 1.3-1.10](#)

3 [C&AG's Report, paragraphs 2, 12-13](#)

4 [HM Treasury, Managing Public Money, July 2013, paragraph 2.4.2](#)

public scrutiny and local authorities' governance arrangements. The Department describes the system in its accountability system statement.⁵

5. The Department expects some specific mechanisms in the local accountability system to provide it with assurance over value for money. The Department told us that it relies on the responsibilities of local authorities' section 151 officers to promote value for money, the best value duty, which requires local authorities to improve continuously the way their functions are exercised, the role of local auditors, and councillor scrutiny committees that challenge local authorities' expenditure.⁶ It is important that the Department knows whether these mechanisms are working to achieve value for money.

6. The Department's role is to oversee the effectiveness of the local accountability system rather than itself monitoring whether local authority spending is value for money.⁷ It sets out in its accountability system statement the information sources it uses to assess whether this system is effective. These include direct contacts between department officials and local authorities, contacts with regulators, and information from the Local Government Association. However, these information sources enable the Department to conclude primarily on whether the system is effective in ensuring the financial sustainability of local authorities, as opposed to the value for money of spending. The NAO reported that the Department's advice to the Accounting Officer in December 2013, which assessed the local accountability system, did not consider the system's effectiveness in achieving value for money.⁸ The Department also told us that it would re-visit the assurances it receives from the accountability system on value for money when it produces its next assessment of the system's effectiveness.⁹

7. Some of the Department's assurance over the effectiveness of the local accountability system comes from the Audit Commission's work, which will no longer be available when the Commission closes in 2015. The Commission produces an annual report, *Auditing the Accounts*, which collates the findings of local auditors, including their conclusions on whether local authorities have arrangements in place to secure value for money.¹⁰ The Department told us that it would secure an alternative way of bringing together the information it currently receives from the Audit Commission.¹¹

8. The Department intended that increased flexibility for how local authorities use funding would enable them to be innovative and achieve efficiencies against increasing financial challenges.¹² The Department told us that the removal of ringfences should allow local authorities to allocate resources across the range of services in line with the services that local people need, rather than being constrained by different government departments. According to the Department, where local authorities can deliver services more efficiently,

5 [C&AG's Report, paragraph 1, 14, 18, Figure 6](#)

6 [Q2; C&AG's Report, paragraph 3.7](#)

7 [C&AG's Report, paragraph 18](#)

8 [C&AG's Report, paragraphs 3.19, 3.22](#)

9 [Q47](#)

10 [C&AG's report, paragraph 3.8, Figure 6](#)

11 [Q 65](#)

12 [C&AG's Report, paragraph 1.18](#)

they should be able to redirect the savings towards other services, rather than repaying it to departments.¹³

9. The Department told us that the results of the Local Government Association's survey showed that satisfaction with local authority services has stayed at around 70% for the last three years. The Department uses this figure, when set against reductions to local authorities' spending power, to conclude that local authorities are achieving greater value for money.¹⁴ It told us that the Local Government Association has conducted more than 200 peer reviews, indicating that the sector is getting better at transmitting best practice between local authorities to achieve better value for money. It also told us that the LGA website holds examples of where local authorities have saved money through efficiencies. The Department itself has identified some individual examples that it told us show local authorities are achieving efficiencies, but it is not clear whether any of these are specifically a result of them having greater funding flexibility.¹⁵

10. In 2013-14, government paid local authorities £7.8 billion worth of 'targeted' grants. These are grants that were unringfenced but for which departments specified some intention for how they were spent, for example grants targeted at local welfare provision and transport improvement schemes. Departments stated their intended use for targeted grants in each grant's 'determination', which grant-giving departments give local authorities explaining the amount and purpose of the grant. Ultimately, however, there were no specific conditions attached to this funding. Local authorities could still allocate the funding how they chose, and departments had no powers to claw funding back.¹⁶ The Department told us that stating intentions for how local authorities spend grants is a matter of policy choice for other departments. However, it argues for maximum local flexibility, as it believes this enables local authorities to achieve better outcomes overall.¹⁷

11. Departments' monitoring of how local authorities spend targeted grants varies. For £2.3 billion worth of grants in 2013-14, local authorities reported directly to departments on how they had spent the grant. For a further £2.5 billion, local authorities reported on how much they had spent on the activity for which the department intended the grant. For £2.8 billion, departments received no information on how local authorities had used the grant.¹⁸ The Department told us that the variation in reporting on targeted grants is as a result of the grant-giving department taking each grant individually and making a judgement on what reporting is needed, considering how confident they are that local authorities will use the money as intended. The Department explained that factors such as memorandums of understanding and statutory duties influence how local authorities spend grants, while departments pay some grants in arrears once an activity has been delivered. The Department argues that grant-giving departments should consider these

13 [Qq 21-23](#)

14 [Q 14](#)

15 [Qq 15-16](#)

16 [C&AG's Report, paragraphs 1.10-1.11](#)

17 [Q 35](#)

18 [C&AG's Report, paragraph 2.25, Figure 5 \(the balance of the total £7.8 billion 'targeted' grants is subject to third-party scrutiny, such as from local auditors\)](#).

factors when assessing the appropriate level of reporting, keeping the amount of information they ask for from local authorities to a minimum.¹⁹

12. Due to the lack of any reporting back from local authorities, departments could not tell whether they were meeting objectives for £2.8 billion of targeted grants in 2013-14. The grant-giving departments cannot know if local authorities used this funding in line with the grant objectives, whether the funding is achieving the outcomes that it intended, or whether it is achieving value for money.²⁰ These grants included the Department for Work & Pensions' Local Welfare Provision Grant (£178 million) and the Department for Transport's Integrated Transport Block (£320 million). The NAO's report also found that for these grants, other wider factors that influence local authorities' spending, such as their statutory duties, were not present. For these grants there is a higher risk that local authorities do not spend the grant in line with the grant-giving departments' intentions.²¹

2 The effectiveness of the local accountability system

13. The Department's changes to how government monitors local authorities' spending place a greater onus on the role of local councillors in the local accountability system. The NAO's report highlighted how the Department's rigorous frameworks for monitoring local outcomes, such as 'local area agreements', the 'national indicator set' and the Audit Commission's 'comprehensive area assessments' have all been abolished or scaled back since 2010-11.²² This is consistent with the principles that local councillors are best placed to decide what is value for money locally and that they should decide how to allocate resources to meet local priorities.²³

14. The Department told us that removing ringfences and devolving decision-making places more importance on the role of local councillors.²⁴ Through overview and scrutiny committees, for example, councillors can review and challenge council decisions, referring them back to the full council for further consideration if they deem it necessary.²⁵ Councillors' scrutiny covers all areas of local authority service provision, including potentially complex matters in areas such as adult care and children's services. Councillors need access to the relevant skills and expertise and are reliant on the information that officers provide for them. Additionally, councillors may only have a few hours a week in which to scrutinise the value for money of decisions.²⁶

19 [Qq 26, 37; C&AG's Report, paragraph 2.11](#)

20 [Qq 31-33](#)

21 [C&AG's Report, paragraphs 2.23-2.24](#)

22 [C&AG's Report, paragraph 1.20](#)

23 [C&AG's Report, paragraph 3.3](#)

24 [Q 16](#)

25 [C&AG's Report, Figure 6](#)

26 [Q 41](#)

15. We pressed the Department on whether they could rely on scrutiny committees to assess objectively council decisions in all local authorities. The Department told us that scrutiny committee membership is proportionate to the political make up of the council, though it acknowledged that in some places the overwhelming majority are from one political party.²⁷ The role of scrutiny committees, and the effectiveness of the wider accountability system, could also vary depending on the structure of the council. For example, some local authorities follow the committee model, where the full council votes on decisions, as opposed to the more commonly used cabinet model. The Department told us that it would look at whether there are differences in the way the accountability system works for local authorities operating different structures.²⁸

16. To be effective, the accountability system relies on members of the public having access to local authorities' financial and performance data to hold them accountable for their decisions. The Department relies on local authorities' decisions being subject to public scrutiny, with potential electoral consequences, as one way to help ensure they achieve local value for money.²⁹ The Department told us about actions it has taken to ensure members of the public have access to the information they need. The Department's Local Government Transparency Code requires local authorities to publish every transaction above £500. The Department also expects the Local Government Association's 'LG Inform' tool to enable people to access comparative data on local authorities' performance.³⁰

17. The accessibility of financial and performance information varies between local authorities. In some cases, data can be hard to find on local authorities' websites, and is not published in a way that is easily understandable for members of the public. The Department told us that it is aware of issues on data quality and stated its intention to improve the transparency of local authorities' data on land and assets.³¹ The NAO's report also found that the Department does not use information that local authorities publish to assess the effectiveness of the accountability system.³²

18. We considered the new system of accountability when it was set up in 2011.³³ At that time, the Department expected data transparency to empower 'armchair auditors' to hold local authorities to account for their decisions. We asked the Department whether it had any evidence that these armchair auditors had actually emerged. The Department said it thought that they had, but acknowledged that it had not actually measured whether this was the case.³⁴ The Department acknowledged that residents play less of a role in challenging decisions on certain services, such as for vulnerable adults and children. For

27 [Qq 3-4; 9-10](#)

28 [Qq 42-43](#)

29 [Qq 2, 17](#)

30 [Q 9](#)

31 [Qq 16-17](#)

32 [C&AG's Report, paragraph 3.21](#)

33 [HC Committee of Public Accounts, *Accountability for public money*, Session 2010-11, HC 740, April 2011](#)

34 [Qq 55-58](#)

these services, the Department places greater reliance on the role of inspectors, such as the Care Quality Commission, for its assurance.³⁵

19. Government departments are increasingly funding local services through partnership arrangements which are not subject to the same safeguards of local accountability and transparency as local authorities.³⁶ The accountability structures for this type of arrangement are unclear.³⁷ Even where the local accountability system is working effectively, it will not be able to provide departments with assurance over funding they grant to partnerships.³⁸ Some partnerships, like Local Enterprise Partnerships (LEPs), operate across local authority boundaries. The NAO's report found that lines of accountability between local authorities and their electorate could be blurred in LEPs, where one local authority makes decisions on behalf of another.³⁹ The Department told us the benefit of these bodies is that they can tackle issues that go beyond the boundaries of one local authority area and create incentives for the key economic stakeholders to work together. The Department told us it would produce a separate accountability system statement for LEPs and local growth deals.⁴⁰

20. In other partnerships, like Health and Wellbeing Boards, public bodies in sectors such as health, policing and welfare are pooling budgets and working together to tackle complex, multi-faceted local issues. The different bodies involved have discrete lines of accountability to government departments, making it unclear who is responsible overall for assuring how the funds are spent.⁴¹ The NAO's report also highlighted that this could undermine local joint working and integration.⁴² The Department told us that for some funding it is adapting accountability arrangements. On the local growth fund, for example, it told us a team made up of the three relevant departments oversees the fund, with one accounting officer responsible overall for the funding. The Department acknowledged it needs to devise new assurance arrangements for Health and Wellbeing Boards before their funding starts in 2015-16.⁴³

35 [Q 66](#)

36 [C&AG's Report, paragraphs 3.31- 3.32](#)

37 [Q 67](#)

38 [C&AG's Report, paragraphs 23-24](#)

39 [C&AG's Report, paragraph 3.31](#)

40 [Qq 18, 67](#)

41 [Q 68](#)

42 [C&AG's Report, paragraph 3.32](#)

43 [Q 67](#)

Formal Minutes

Wednesday 3 September 2014

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon

David Burrowes

Jackie Doyle-Price

Mr Stewart Jackson

Austin Mitchell

John Pugh

Draft Report (Local government funding: assurance to Parliament), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 20 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Thirteenth Report of the Committee to the House.

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

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

[Adjourned till Monday 8 September at 3.00 pm]

Witnesses

Monday 30 June 2014

Page

Sir Bob Kerslake, Permanent Secretary; and **Simon Ridley**, Director for Local Government Finance, Department for Communities and Local Government

[Q1-72](#)

Published written evidence

The following written evidence was received and can be viewed on the Committee's inquiry web page at www.parliament.uk/pac. ASS numbers are generated by the evidence processing system and so may not be complete.

- 1 Department For Communities And Local Government ([ASS 001](#))

List of Reports from the Committee during the current Parliament

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

Session 2014–15

First Report	Personal Independence Payment	HC 280
Second Report	Help to Buy equity loans	HC 281
Third Report	Tax reliefs	HC 282
Fourth Report	Monitor: regulating NHS Foundation Trusts	HC 407
Fifth Report	Infrastructure investment: impact on consumer bills	HC 406
Sixth Report	Adult social care in England	HC 518
Seventh Report	Managing debt owed to central government	HC 555
Eighth Report	Crossrail	HC 574
Ninth Report	Whistleblowing	HC 593
Tenth Report	Major Projects Authority	HC 147
Eleventh Report	Army 2020	HC 104
Twelfth Report	Update on preparations for smart metering	HC 103