



National Audit Office

DEPARTMENTAL OVERVIEW

A summary of the NAO's work on the Cabinet Office 2011-12

NOVEMBER 2012

Our vision is to help the nation spend wisely.

We apply the unique perspective of public audit to help Parliament and government drive lasting improvement in public services.

The National Audit Office scrutinises public spending for Parliament and is independent of government. The Comptroller and Auditor General (C&AG), Amyas Morse, is an Officer of the House of Commons and leads the NAO, which employs some 860 staff. The C&AG certifies the accounts of all government departments and many other public sector bodies. He has statutory authority to examine and report to Parliament on whether departments and the bodies they fund have used their resources efficiently, effectively, and with economy. Our studies evaluate the value for money of public spending, nationally and locally. Our recommendations and reports on good practice help government improve public services, and our work led to audited savings of more than £1 billion in 2011.



National Audit Office

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Introduction

Aim and scope of this briefing

The primary purpose of this report is to provide the Public Administration Select Committee with a summary of the Cabinet Office's recent performance, based primarily on the Department's Accounts and National Audit Office work. The content of the report has been shared with the Department to ensure that the evidence presented is factually accurate.

Part One

About the Department

The Department's responsibilities

1 The Cabinet Office, alongside HM Treasury, operates as the strategic centre of government. It provides support to the Prime Minister and Deputy Prime Minister in delivering both cross-cutting programmes and specific priorities.¹ As a result the Cabinet Office is unusual in having a cross-government role which it delivers through other departments, as well as its own departmental responsibilities. This report covers both aspects of its role.

2 The Cabinet Office's Business Plan highlights the cross-cutting nature of the Cabinet Office's work. Its priorities are to:

- drive efficiency and effectiveness in government;
- increase transparency in the public sector;
- reform our political and constitutional system;
- build the Big Society; and
- promote social mobility.²

3 In addition to its Business Plan priorities, the Cabinet Office's departmental responsibilities are varied. It provides a secretariat function to Cabinet and its committees. The Cabinet Office Accounting Officer accounts for the civil service pension schemes, Returning Officers' election expenses and the Civil Service Commission. Through the Prime Minister's National Security Adviser, the Cabinet Office also accounts for the Security and Intelligence Agencies, through the Single Intelligence Account.

4 The Cabinet Office has undergone significant change in order to align its structure and capabilities with its objectives, for example by creating the Efficiency and Reform Group in May 2010 and transferring the Constitution Group from the Ministry of Justice to the Cabinet Office in June 2010. Machinery of government changes have continued into 2011-12, with both the Government Property Unit and the Implementation Unit transferring into the Cabinet Office.

How the Department is organised

5 The Cabinet Office is managed by its departmental board. This is made up of two ministers, four non-executive directors, and five senior officials, including the Cabinet Secretary and the Permanent Secretary.

6 Previously the roles of the Cabinet Office Permanent Secretary, Cabinet Secretary, and Head of the Civil Service were combined in one post. On 1 January 2012 this post was split into three. The Cabinet Secretary focuses on advising the Prime Minister and Deputy Prime Minister, and supporting Cabinet government. The Head of the Civil Service provides leadership and management of the civil service workforce, while also holding the post of Permanent Secretary for the Department for Communities and Local Government.³ The Cabinet Office Permanent Secretary is Accounting Officer for the Department, overseeing all its activities, including the efficiency and reform agenda,⁴ while also serving as Permanent Secretary at the Office of the Parliamentary Counsel.

7 The Cabinet Office has recently undergone significant restructuring. **Figure 1** overleaf provides a high-level overview of the groups and teams that currently sit within the Department.

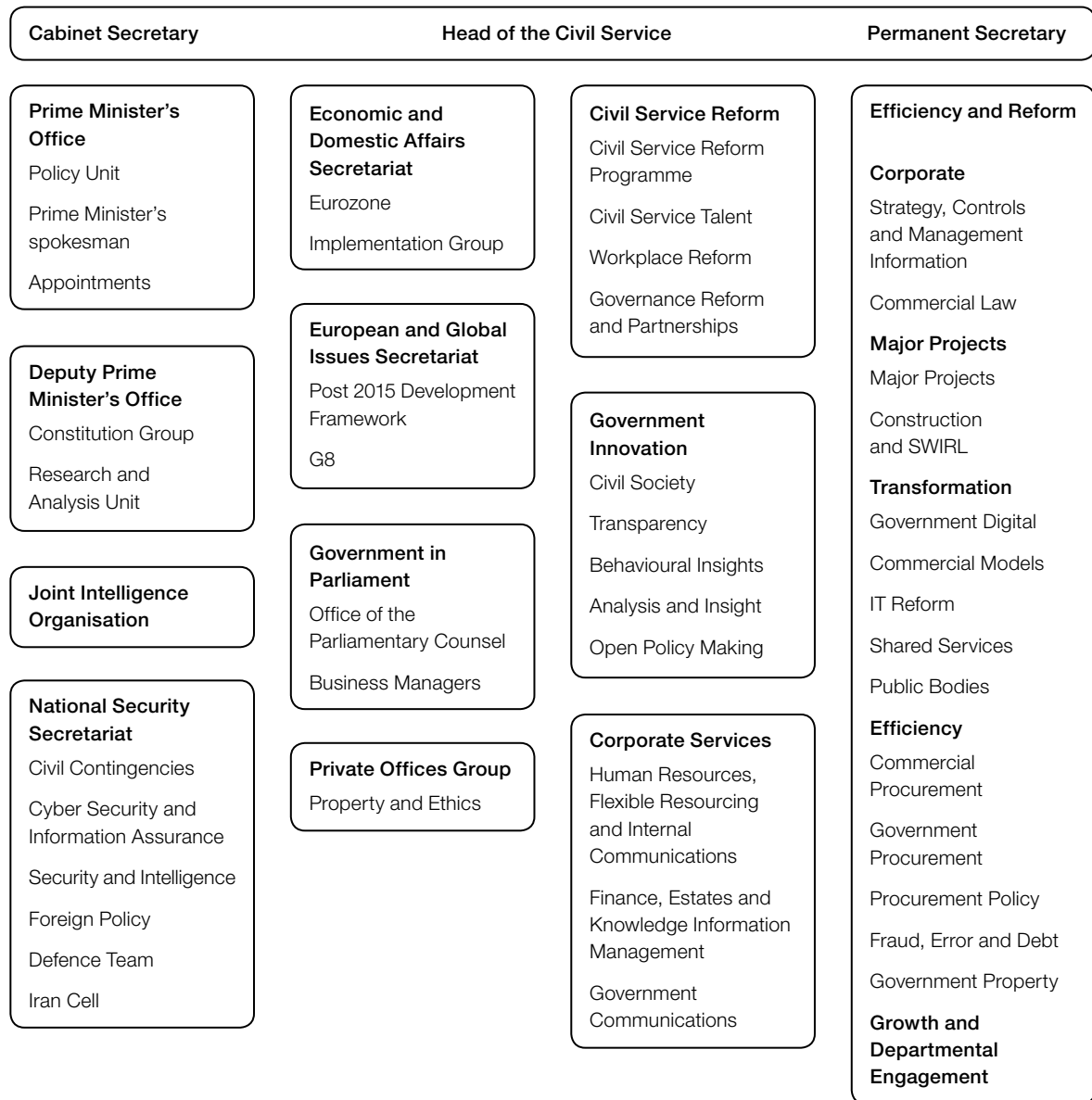
¹ Cabinet Office, *Annual Report and Accounts 2011-12*. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/21664_HC_56.pdf

² Cabinet Office, *Business Plan 2012-15*. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/CO-2012-BP-rev.pdf

³ Cabinet Office, available at: www.cabinetoffice.gov.uk/news/sir-bob-kerslake-announced-new-head-civil-service

⁴ Cabinet Office, available at: www.cabinetoffice.gov.uk/news/new-cabinet-office-permanent-secretary

Figure 1
Current structure of the Cabinet Office



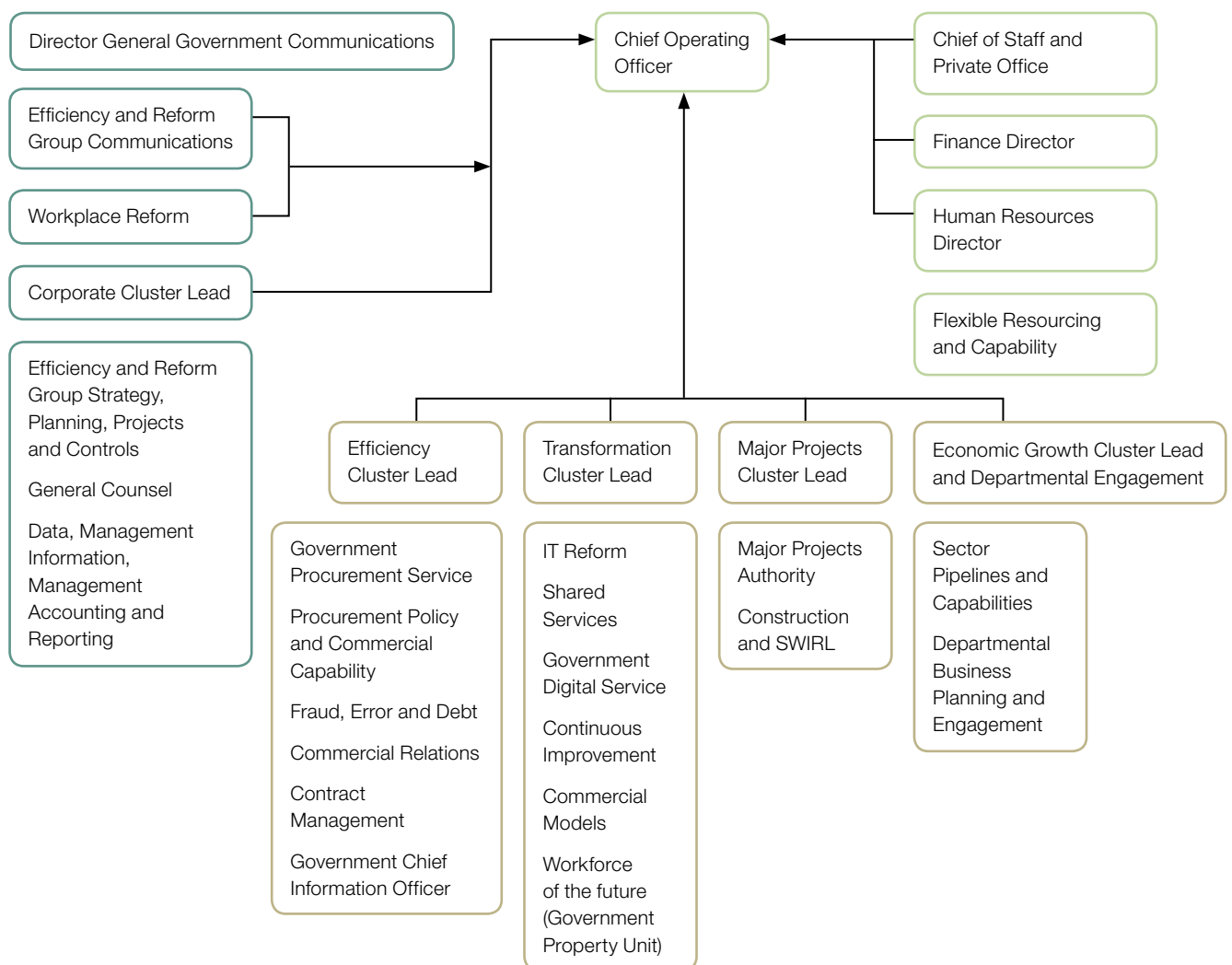
Source: Cabinet Office

8 The Efficiency and Reform Group was formed in May 2010 to integrate many of the functions of a typical corporate headquarters in one place at the centre of government, as shown in **Figure 2**. It is the largest part of the Cabinet Office in terms of headcount, with 1,631 of the Department's 2,540 staff in 2011-12.⁵ Under the new Permanent Secretary of the Cabinet Office and new Chief Operating Officer for Government, the balance of the Group's work has moved towards the efficiency aspect of its remit, with the Office for Civil Society, Implementation Unit, and responsibility for the transparency agenda transferring to other areas of the Department.

How the Department operates

9 In its cross-government role the Cabinet Office deploys a range of intervention styles. This has been described as a 'tight-loose' operating model, with the Cabinet Office exercising tight control in some areas and loose control in others. Our work has identified examples of these different methods of intervention, as shown in **Figure 3** overleaf.


Figure 2
Efficiency and Reform Group structure



Source: Cabinet Office organogram, October 2012

⁵ Cabinet Office, *Annual Report and Accounts 2011-12*, Note 7: Staff numbers and related costs.

Figure 3
The Department's 'tight-loose' operating model

Nature of intervention	Example intervention	National Audit Office report
Tight 	Mandatory controls	<i>Improving the efficiency of central government office property</i>
	Cabinet Office runs programme or project	<i>NAO briefing: Constitution Group</i>
	Power to intervene or report to a minister	<i>Assurance for major projects</i>
	Dual reporting to Department and Cabinet Office	<i>Implementing the Government ICT strategy: six-month review of progress</i>
	Cabinet Office sponsors programme or project	<i>Implementing the Government ICT strategy: six-month review of progress</i>
	Guidance and data collection	<i>Implementing transparency</i>
	Guidance only	<i>Efficiency and reform in government corporate functions through shared service centres</i>
	Loose	Minimal guidance

Source: National Audit Office reports. Full details are in Appendix Three

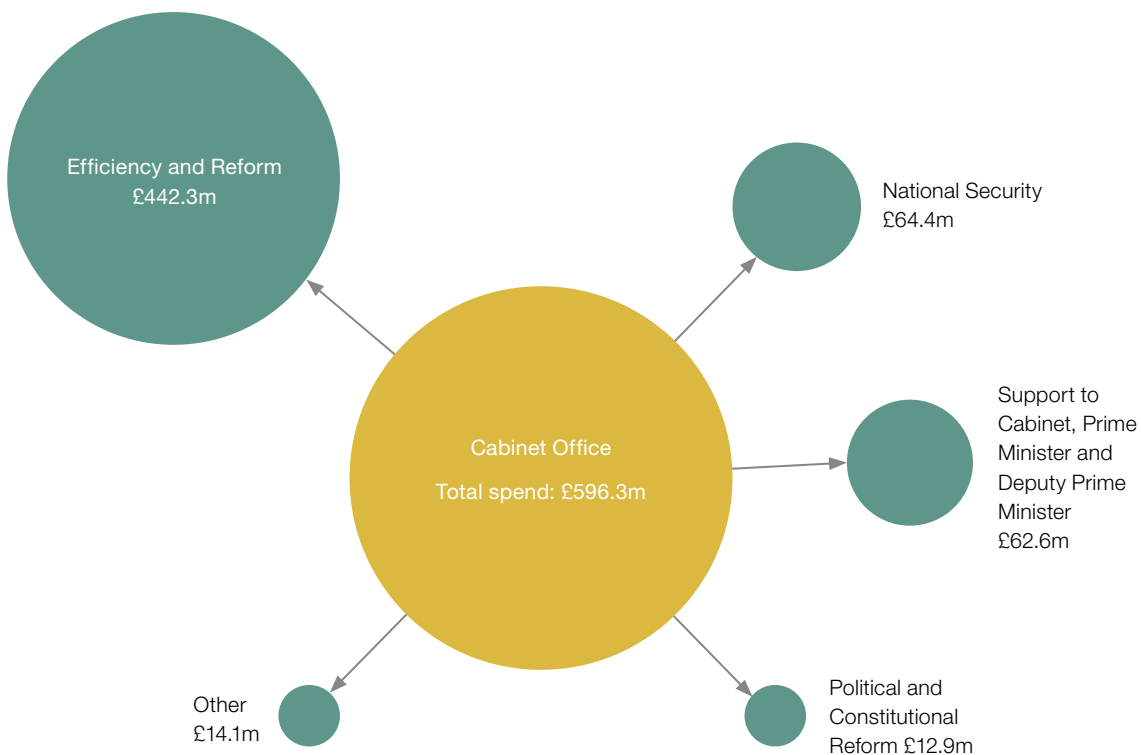
Where the Department spends its money

10 The Department spent £596.3 million in 2011-12.⁶ This is a relatively small level of expenditure compared to the larger departments of state. The largest component of Cabinet Office resource expenditure is the Efficiency and Reform Group as shown in **Figure 4**. Some £442.3 million was spent on the ERG in 2011-12.

11 The Cabinet Office is also responsible for expenditure accounted for separately from its departmental accounts. Expenditure on civil

service pension schemes of £11.4 billion for 2010-11 is recorded in the Civil Superannuation accounts, accounted for by the Cabinet Office Permanent Secretary.⁷ The National Security Council sits within Cabinet Office and its secretary, the National Security Adviser, is the Accounting Officer for the Security and Intelligence Agencies. The accounts of the separate agencies are consolidated in the Single Intelligence Account, which showed expenditure of £2.1 billion in 2011-12.⁸

Figure 4
Distribution of Cabinet Office resources 2011-12



NOTES

- 1 The figures refer to gross resource expenditure within the departmental expenditure limit (DEL).
- 2 Organisational changes in the Efficiency and Reform Group, noted in paragraph 8 above, mean that in 2012-13 its budget will be significantly reduced.

Source: Cabinet Office Annual Report and Accounts 2011-12, Note 6: Segmental analysis

⁶ The figure quoted refers to gross resource expenditure within the departmental expenditure limit (DEL). Cabinet Office, *Annual Report and Accounts 2011-12*, Note 6: Operating Segments.

⁷ Cabinet Office, *Civil Superannuation Accounts 2010-11*, Statement of Comprehensive Net Expenditure. The figure quoted is gross expenditure excluding Past Service Costs, which contain a one-off adjustment for to reflect the change from indexing pensions using Retail to Consumer Price Inflation, which reduces the pension liability.

⁸ Gross operating costs, taken from *Security and Intelligence Agencies Financial Statement 2011-12*, Consolidated Statement of Net Expenditure.

12 The Cabinet Office's top three major projects, as set out in its business plan,⁹ are:

- **The National Cyber Security Programme,** which is a four-year programme designed to transform the government response to cyber threats such as fraud, espionage and terrorism. The programme is being run on behalf of government by the Office of Cyber Security and Information Assurance in the Cabinet Office's National Security Group, with roles played by the Home Office, Department for Business, Innovation and Skills, Ministry of Defence and the intelligence agencies. A total of £650 million was allocated for the project from the Comprehensive Spending Review in 2010.¹⁰ Of this total amount, the Cabinet Office is forecast to spend £21 million on the programme in 2012-13, and £84 million over the whole life of the project.¹¹
- **The Electoral Transformation Programme,** which intends to change electoral registration to require individual voters rather than households to register. Its forecast expenditure for 2012-13 is £5.2 million, while the majority of its whole life cost of £108 million falls in 2014-15 when individual electoral applications will be processed. It is run by the Elections and Democracy Division of the Constitution Group.¹²
- **The National Citizen Service,** with forecast expenditure of £42 million in 2012-13 and an estimated cost of £303 million to 2015. This project, run from the Office for Civil Society, aims to provide young people with skills for citizenship and community engagement. Following an evaluation of the pilots, it is intended that 90,000 young people will be offered places by 2014.¹³

Recent developments and current challenges

13 The Cabinet Office experienced a considerable amount of change in 2011-12, as it did in the previous year. In 2011-12 there were significant machinery of government changes, as well as changes in key staff.

14 The organisational and machinery of government changes that took place in 2011-12 include the following:¹⁴

- Buying Solutions was transformed into the Government Procurement Service in April 2011.
- The Government Property Unit transferred from the Department for Business, Innovation and Skills in July 2011.
- The Government Digital Service was launched in December 2011.
- The Implementation Unit was transferred from HM Treasury in February 2012.
- The Central Office of Information was transferred into the Cabinet Office in December 2011, and was closed in March 2012, making way for a new model for government communications, including a Shared Communications Service.
- The National School of Government, which had been brought into the Cabinet Office in April 2011, was closed on 1 January 2012. Generic training will now be provided by Civil Service Learning.
- In May 2012 MyCSP was created as a mutual joint venture to administer the civil service pension scheme.

9 Cabinet Office, *Business Plan 2012–2015*. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/CO-2012-BP-rev.pdf

10 Cabinet Office, *The UK Cyber Security Strategy*, November 2011. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/uk-cyber-security-strategy-final.pdf

11 Cabinet Office, *Business Plan 2012–2015*. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/CO-2012-BP-rev.pdf

12 National Audit Office, *NAO Briefing: the Constitution Group*, April 2012. Available at: www.nao.org.uk/publications/1012/constitution_group.aspx

13 Cabinet Office, available at: www.cabinetoffice.gov.uk/news/national-citizen-service-rolls-out-all-year-round

14 Cabinet Office, *Annual Report and Accounts 2011-12*, pages 10–13.

15 During the past year there has also been turnover in key official posts. This included:

- Creating three separate posts for Cabinet Secretary, Head of the Civil Service, and Permanent Secretary of the Cabinet Office, as described above.
- Three different Permanent Secretaries being in post during the year, including an interim appointment.
- The appointment of a new National Security Adviser, Chief Operating Officer, Director General for Civil Service Reform, Government Chief Information Officer, Chief Procurement Officer, and Head of the Economic and Domestic Affairs Secretariat.

Staff turnover for the Cabinet Office in 2011-12 was 30.7 per cent, the same as in 2010-11.¹⁵

Capability and leadership

16 In 2006, the Cabinet Office launched Capability Reviews to assess departments' leadership, strategy and delivery – to improve departmental readiness for future challenges and to enable departments to act on long-term key development areas. Departments are required to conduct and publish self-assessments and resultant action plans against standard criteria set out in the Cabinet Office model of capability, which was updated in July 2009.¹⁶ Departments must rate their capability against ten criteria under three themes:

- Leadership criteria – 'set direction'; 'ignite passion, pace and drive'; and 'develop people'.
- Strategy criteria – 'set strategy and focus on outcomes'; 'base choices on evidence and customer insight'; and 'collaborate and build common purpose'.

- Delivery criteria – 'innovate and improve delivery'; 'plan, resource and prioritise'; 'develop clear roles, responsibilities and delivery models'; and 'manage performance and value for money'.

17 The Cabinet Office's Capability Action Plan, which was due to be published by March 2012, was cancelled. It has since been announced in the Civil Service Reform Plan that the Capability Review system will be superseded by a departmental improvement model and departmental improvement plans.¹⁷

18 Recent NAO reports have drawn attention to risks to the Cabinet Office's capability. In addition to the high staff turnover mentioned above, our report on *Assurance for major projects* found that the Major Projects Authority does not have sufficient resources to carry out its role to best effect.¹⁸ The Department which leads on the shared services agenda will need to recruit considerable senior staff at short notice, as shown in our report on *Efficiency and reform in government corporate functions through shared service centres*.¹⁹ In ICT, our report on *Implementing the Government ICT Strategy: six-month review of progress* found that the staff brought in by the Cabinet Office, particularly chief information officers, have an appropriate mix of skills to ensure strategies are aligned with business needs, but that the absence of a resource plan may hinder progress.²⁰

¹⁵ Cabinet Office, *Annual Report and Accounts 2011-12*, Corporate Information, page 31.

¹⁶ Cabinet Office, *Capability Reviews: Refreshing the model of capability*, July 2009. Available at: www.civilservice.gov.uk/wp-content/uploads/2011/09/refreshing-capability-model-report.pdf

¹⁷ HM Government, *The Civil Service Reform Plan*, June 2012. Available at: www.civilservice.gov.uk/wp-content/uploads/2012/06/Civil-Service-Reform-Plan-acc-final.pdf

¹⁸ Comptroller and Auditor General, *HM Treasury and Cabinet Office, Assurance for major projects*, Session 2010–2012, HC 1698, National Audit Office, May 2012. Available at: www.nao.org.uk/publications/1012/assurance_for_major_projects.aspx

¹⁹ Comptroller and Auditor General, *Cross government, Efficiency and reform in government corporate functions through shared service centres*, Session 2010–2012, HC 1790, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/shared_service_centres.aspx

²⁰ Comptroller and Auditor General, *The Cabinet Office, Implementing the Government ICT Strategy: six-month review of progress*, Session 2010–2012, HC 1594, National Audit Office, December 2011. Available at: www.nao.org.uk/publications/1012/government_ict_strategy.aspx

19 The Civil Service People Survey aims to provide consistent and robust metrics to help government understand the key drivers of engagement, so that it can build upon strengths and tackle weaknesses across the civil service. The survey of civil servants across all participating organisations includes a range of questions across nine themes which seek to measure their experiences at work. **Figure 5** presents the results from the third annual people survey for the Cabinet Office – undertaken between mid-September 2011 and mid-October 2011 – covering the themes of leadership and managing change, and understanding of organisational objectives and purpose. The results of 17 major departments are in Appendix Two.

20 As part of the annual survey, each Department receives an engagement index, assessing the level of staff engagement determined by: the extent to which staff speak positively of the organisation, are emotionally attached and committed to it, and are motivated to do the best for the organisation. In 2011, the Cabinet Office, excluding its agencies, achieved an engagement index of 58 per cent, two percentage points above the civil service average. The score for the leadership and managing change theme is 38 per cent. This is five percentage points higher than in 2010 and the same as the civil service average.

21 The Civil Service Reform Plan, which the Head of the Civil Service implements with the support of the Cabinet Office, commits government to producing, by autumn 2012, a five-year capabilities plan for the whole civil service to identify which skills and capabilities are in deficit, and set out how gaps will be filled.²¹

21 HM Government, *The Civil Service Reform Plan*, June 2012. Available at: www.civilservice.gov.uk/wp-content/uploads/2012/06/Civil-Service-Reform-Plan-acc-final.pdf

Figure 5
Civil Service People Survey 2011: Cabinet Office

Theme	Theme score (% positive) ¹	Difference from 2010 survey	Difference from civil service average 2011 ²
Leadership and managing change			
I feel that the Department as a whole is managed well	38	5	-2
Senior civil servants in the Department are sufficiently visible	49	1	3
I believe the actions of senior civil servants are consistent with the Department's values	40	2	1
I believe the departmental board has a clear vision for the future of the Department	33	9	-6
Overall, I have confidence in the decisions made by the Department's senior civil servants	38	5	2
I feel that change is managed well in the Department	27	7	0
When changes are made in the Department they are usually for the better	22	7	-1
The Department keeps me informed about matters that affect me	55	3	0
I have the opportunity to contribute my views before decisions are made that affect me	37	5	1
I think it is safe to challenge the way things are done in the Department	41	3	3
Organisational objectives and purpose			
I have a clear understanding of the Department's purpose	73	3	-11
I have a clear understanding of the Department's objectives	66	8	-13
I understand how my work contributes to the Department's objectives	71	4	-10

NOTES

- 1 Percentage positive measures the proportion of respondents who selected either 'agree' or 'strongly agree' for a question.
- 2 The 2011 benchmark is the median per cent positive across all organisations that participated in the 2011 Civil Service People Survey.
- 3 These are the results from the core Cabinet Office and don't include staff from the Government Procurement Service (a separate survey was completed for this organisation). These staff transferred over in 2010-11.

Source: Cabinet Office People Survey Results, Autumn 2011. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/CO-People-Survey-Report-2011.pdf

Part Two

Financial management

22 The ability of departments to control costs and drive out waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. Organisations also need to move their risk management arrangements from a process-led approach to one which supports the efficient and effective delivery of services. Improvements in these areas of management will help public bodies to deliver cost-effective services as they make difficult financial decisions over the coming years.

23 Departments are required to publish Governance Statements with their Annual Report and Accounts, which describe their arrangements for corporate governance, risk management, and oversight of locally delivered responsibilities. Governance Statements replace Statements on Internal Control which were published in previous years. They are designed to include additional discussion of how governance in the Department works, in line with the Corporate Governance Code.

Financial outturn for 2011-12 and comparison with budget

24 The Cabinet Office had net resource expenditure of £453.9 million in 2011-12,²² £30.3 million lower than the budget approved by Parliament, and a decrease of £43.5 million (9 per cent) over 2010-11. Just over £23 million of this underspend relates to administration costs, due to lower than budgeted depreciation as well as tighter controls on costs such as consultants, ICT and marketing.

25 Capital expenditure was £17.4 million against a budget of £29.3 million. Most of this £11.9 million underspend (about £10 million) was caused by a delay in granting shares of this value to Employee Benefits Trusts as part of the creation of the MyCSP mutual joint venture. These shares were not granted until 2012-13, so the expenditure was not recognised in 2011-12 as had been initially planned.²³

26 The Civil Superannuation accounts for 2010-11, which are the latest available, were unusual in that there was a net income of £7.5 billion rather than an expected net expenditure of £9.4 billion.²⁴ This large underspend was caused by a one-off accounting adjustment arising from changes in the indexation of civil service pensions. With effect from April 2011, civil service pensions are now uprated in line with the Consumer Prices Index, instead of the typically higher Retail Prices Index. This change reduced the total pension liability by £15.5bn and accounts for the bulk of the reported underspend. The revised pension liability at 31 March 2011 was valued at £135.9 billion.

27 Resource expenditure on the Single Intelligence Account for 2011-12 was £1.97 billion, compared to a budget of £1.99 billion, an underspend of £21.3 million. Capital expenditure was £385.4 million against a budget of £386.2 million.²⁵

22 Cabinet Office, *Annual Report and Accounts 2011-12*. Statement of Parliamentary Supply, total resource expenditure. This includes non-voted expenditure of £1.8 million, which cannot be separately identified in previous years.

23 Cabinet Office, *Annual Report and Accounts 2011-12*. Statement of Parliamentary Supply, total capital expenditure, and page 76.

24 Cabinet Office, *Civil Superannuation Accounts 2010-11*. Available at: www.official-documents.gov.uk/document/hc1012/hc10/1013/1013.pdf

25 Cabinet Office, *Security and Intelligence Agencies Financial Statement 2011-12*. Statement of Parliamentary Supply, total resource expenditure. Available at: www.official-documents.gov.uk/document/hc1213/hc00/0052/0052.pdf

Progress on cost reduction

28 Departments remain under pressure to reduce costs. The scale of cost reduction required means that departments need to look beyond immediate short-term savings, and think more radically about how to take cost out of the business and how to sustain this in the longer term. In our report *Cost reduction in central government: summary of Progress* published in February 2012, we examined the cost reductions achieved by 12 government departments. We found that departments successfully cut spending by £7.9 billion (2.3 per cent) in 2010-11 compared to 2009-10, but further cuts are needed in most departments over the next four years. We concluded that fundamental changes are needed in government to achieve sustainable reductions on the scale required – departments will achieve long-term value for money only if they identify and implement new ways of delivering their objectives, with a permanently lower cost base.

29 The Efficiency and Reform Group (ERG) plays an important role in driving cost reduction across government. In July 2011 the Cabinet Office wrote to the chair of the Committee of Public Accounts setting out estimated cash savings of £3.75 billion in 2010-11 arising from central initiatives managed by the ERG. Our review of this estimate confirmed that departments had made significant spending reductions in areas targeted by the ERG.²⁶ For example:

- Permanent staff numbers in the 17 major departments fell by 16,200 (full-time equivalent), or 4 per cent, and temporary staff numbers fell by 5,000 (17 per cent). These would have cost departments an estimated £836 million.
- Reported consultancy costs in 2010-11 were £645 million or 37 per cent lower than in 2009-10.
- Land and property related spending in 2010-11 was reduced by £326 million or 4 per cent in the 17 major departments compared to 2009-10.
- Information technology related expenditure reduced by £255 million or 6 per cent.

30 Our report noted limitations to this analysis.

It was not possible to evaluate the impact of these cost reductions on performance, as the system for measuring departmental performance changed from 2009-10 and there was an insufficient level of detail in the spending classifications.

31 As well as helping other government departments achieve cost reductions, the Cabinet Office is required to reduce its own costs. By 2014-15 its administration budget is set to fall by 21 per cent or £40 million from the 2011-12 outturn.²⁷ Programme expenditure is expected to fall by half from £287 million in 2011-12 to £110 million in 2012-13, before rising to £306 million in 2014-15 when the majority of the estimated £108 million whole life cost of the Electoral Transformation Programme will be incurred.²⁸ The Department is also expecting to incur around £120 million of one-off costs in 2014-15 administering European elections.

26 Comptroller and Auditor General, *Cabinet Office and HM Treasury, Cost reduction in central government: summary of progress*, Session 2010–2012, HC 1788, National Audit Office, February 2012. Available at: www.nao.org.uk/publications/1012/government_cost_reduction.aspx

27 Cabinet Office, *Business Plan 2012–2015*. Available at: www.cabinetoffice.gov.uk/sites/default/files/resources/CO-2012-BP-rev.pdf

28 National Audit Office, *NAO Briefing: the Constitution Group*, April 2012. Available at: www.nao.org.uk/publications/1012/constitution_group.aspx

NAO financial audit findings

32 The Comptroller and Auditor General (C&AG) issued an unqualified and unmodified opinion on the Cabinet Office departmental accounts. However the Civil Superannuation accounts for the year ended 31 March 2011, the latest available, were issued with an audit opinion which was qualified in two respects:

- We were unable to gain assurance that the benefit payments made in 2010-11 were in accordance with the scheme rules. This is because the scheme administrators were unable to provide records supporting the calculation of the payments before the statutory deadline for laying the accounts in Parliament. Consequently the C&AG qualified his opinion on the regularity of the benefits payments; and
- It was not possible to take assurance that the pension liability was a reasonable estimate based on the membership records. As a result the C&AG placed a limitation of scope on his opinion as to the truth and fairness of the £135.9 billion liability.²⁹

33 We also drew attention to the future changes in civil service pensions, such as the mutualisation of MyCSP and the introduction of new scheme rules, which may increase the risks related to the administration of the scheme.

Issues raised in Governance Statements

34 We work with the Department and its sponsored bodies to improve the quality and transparency of published Governance Statements. We aim to ensure that the processes by which Statements are produced are robust and that the Statements comply with HM Treasury guidance.

35 In its Governance Statement the Cabinet Office highlights the impact of changes to its responsibilities since May 2010.³⁰ Following these changes, the Cabinet Office carried out risk-based reviews in a number of areas including the National Citizen Service, the Electoral Transformation Programme, the capacity and capability of the Department, and the mutualisation of MyCSP. The Cabinet Office intends there to be greater engagement of the board and audit and risk committee in reviews carried out in 2012-13 to enable them to consider the strategic risks to the Department in the round. The board, supported by the audit and risk committee, also intends to oversee the Department's management and analysis of its strategic risks.

36 Oversight of grant awards to third sector organisations is a further area emphasised in the Governance Statement. The NAO financial audit identified that, while the Cabinet Office monitored use of grants by recipients, it did not routinely check that grant terms and conditions were being met. The Cabinet Office intends to address this in 2012-13.

37 The Statement on Internal Control of the Civil Superannuation accounts points to improvements in assurance arising from the fact that administration is now carried out by one body, MyCSP, rather than multiple bodies. However, weaknesses in record keeping are acknowledged, and the Department has made a number of changes to governance arrangements in light of our audit findings.³¹

38 The Governance Statement in the Security and Intelligence Agencies Financial Statement 2011-12 states that at present there is no oversight mechanism for monitoring risks at a Security and Intelligence Agencies level, though work is under way to address this. The Security and Intelligence Agencies-level risks initially identified relate to: recruiting and retaining the right skills; making collaborative savings; and reputational risk.³²

29 *Report of the Comptroller and Auditor General on the Civil Superannuation accounts 2010-11*, National Audit Office, January 2012. Available at: www.nao.org.uk/publications/1012/civil_superannuation_2010-2011.aspx

30 Cabinet Office, *Annual Report and Accounts 2011-12*, Governance Statement.

31 Cabinet Office, *Civil Superannuation Accounts 2010-11*, Governance Statement.

32 Cabinet Office, *Security and Intelligence Agencies Financial Statement 2011-12*, Governance Statement.

Part Three

Reported performance

39 The government needs robust, timely information on context, activities, costs, progress against its objectives, and the cost-effectiveness of its activities. It also needs to be able to interpret that information by reference to trends, benchmarks and other comparisons, to identify problems and opportunities. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.

40 The government aims to make more government information available to the public to help improve accountability and deliver economic benefits. Our study reviewing early progress of this transparency agenda concluded that while the government has significantly increased the amount and type of public sector information released, it would not maximise the net benefits of transparency without an evaluative framework for measuring the success and value for money of its transparency initiatives.

Reporting performance: annual reports and business plans

41 Each government department reports its performance against the priorities and objectives set out in its Business Plan. A transparency section of the Plan includes indicators selected by the Department to reflect its key priorities and demonstrate the cost and effectiveness of the public services it is responsible for. These indicators fall broadly into three categories:

- input indicators: a subset of the data gathered by the Department on the resources used in delivering services;
- impact indicators: designed to help the public judge whether departmental policies are having the desired effect; and
- efficiency indicators: setting out the cost of common operational areas to allow the public to compare the Department's operations to other organisations.

42 A structural reform section of the Plan provides a detailed list of actions and milestones designed to show the steps the Department is taking to implement the government's reform agenda.

43 We examined a sample of the Cabinet Office's 2011 Business Plan indicators and operational data systems in our *Review of the data systems for the Cabinet Office*.³³ We found that it was difficult for external stakeholders to understand the performance of the Department as a whole against its priorities using the information available. The 2011 Business Plan input and impact indicators did not address all Cabinet Office activities, as they were intended only to cover priority areas in the Coalition's programme for government. For the priorities that were covered, there was insufficient information published to show how fully the indicators captured the performance of the Cabinet Office. A more comprehensive internal Departmental Plan is used for management purposes, but the additional information it contains is not publicly available.

44 Departmental progress against indicators is published regularly in a Quarterly Data Summary, a standardised tool for reporting selected performance metrics for each government department in a way that facilitates comparison across departments. As well as the indicators described above, the Quarterly Data Summary includes information on overall departmental budgets and workforce statistics, and a wider selection of indicators on common areas of spend such as estates, procurement and ICT. An annual version of this information has been formally laid in Parliament in departments' 2011-12 Annual Reports and Accounts.

33 National Audit Office, *Review of the data systems for the Cabinet Office*, September 2012. Available at: www.nao.org.uk/publications/1213/review_data_systems_co.aspx

45 The Cabinet Office has reported that the accuracy of the data for all departments needs to dramatically improve and that there may not be common definitions and data collection processes between departments.³⁴ These caveats mean that data on common areas of spend cannot currently be used to compare performance between departments and may be of limited use to judge individual departmental performance in its own right. Recognising the need to improve the use of information across government, the Cabinet Office set out in the Civil Service Reform Plan its intentions for departments to provide “good, comparable, accurate and reliable” management information. The Reform Plan set out the intention to put in place a robust cross-government management information system by October 2012. In addition, improving the quality of data is one of the key priorities within departmental Open Data Strategies, published in June 2012. The Cabinet Office expects that, with improvements in data quality and timeliness, the public will be able to judge the performance of each department in a meaningful and understandable manner.

Performance reported by the Department

46 The Cabinet Office reports progress against the input and impact indicators set out in the Business Plan. Where actions are not completed on time, an explanation for the delay has been included in the Annual Report, although 79 per cent of planned actions were completed on time.³⁵

47 The latest version of the Cabinet Office's own Quarterly Data Summary was published in July 2012.³⁶ It is not possible to evaluate the performance of the Cabinet Office against most of its input and impact indicators over time because the comparative information is not yet available.

Testing the reliability of data across government

48 We have begun a three-year programme to examine the data systems underpinning the departmental Business Plan indicators and other key management information. In September 2012 we published the results of our examination of a sample of the Cabinet Office indicators and operational data systems used to report performance for the Department. This involved a detailed review of the processes and controls governing: the selection, collection, processing and analysis of data; the match between the Department's stated objectives and the indicators it has chosen; and the reporting of results.

49 The indicators we examined, and their scores with a brief description, are shown in **Figure 6**. All indicators we examined had systems in place. Overall we found that the data systems underlying the Business Plan indicators were less robust than the Department's operational data systems. For Business Plan indicators the main risks relate to the quality of data gathered from central government departments. For operational indicators, we found a small number of data entry errors in the figures that were reported publicly, and that the Cabinet Office should assign formal responsibility for the checking of data before being externally reported in the Quarterly Data Summary.

34 Cabinet Office Quarterly Data Summaries are available at: www.cabinetoffice.gov.uk/resource-library/business-plan-quarterly-data-summary

35 Cabinet Office, *Annual Report and Accounts 2011-12*, July 2012.

36 Cabinet Office Quarterly Data Summaries are available at: www.cabinetoffice.gov.uk/resource-library/business-plan-quarterly-data-summary

Figure 6

A summary of the results of our data validation exercise

Score	Meaning	Indicators we reviewed that received this score
4	The data system is fit for purpose and cost-effectively run	<p>Three workforce indicators</p> <p>Payroll staff (full-time equivalent)</p> <p>Average staff costs</p> <p>Contingent labour (full-time equivalent)</p>
3	The data system is adequate but some improvement could be made	<p>Two Business Plan indicators</p> <p>Size of the total staffing resources required to support the work of the government</p> <p>Total savings made by improved management of relationships with key government suppliers</p>
2	The data system has some weaknesses which the Department is addressing	<p>Two Business Plan indicators and four estates indicators</p> <p>The cost of managing the relationship with government suppliers per pound spent on buying supplies and equipment</p> <p>For every pound spent by government departments, the cost of running a central procurement function to buy common, standard government supplies and equipment</p> <p>Total cost of the office estate</p> <p>Total size of the office estate</p> <p>Estate cost per m²</p> <p>Estate cost per full-time equivalent</p>
1	The data system has some weaknesses which the Department must address	<p>One Business Plan indicator</p> <p>Cost of each type of Cabinet Office moratorium</p>
0	No system has been established to measure performance against this indicator	No indicators

Source: National Audit Office, *Review of the data systems for the Cabinet Office, September 2012*

The future of management information

50 Departments released updated versions of their Business Plans in May 2012 which included changes to their priorities and indicators. The government's priorities for the Cabinet Office have not changed, although some input and impact indicators have been simplified or removed. Departments have also aligned the input and impact indicators with the government's priorities, so that the public can better understand how they are meant to be used for accountability. The changes are a step towards the alignment of costs and results which would allow for assessment of value for money, but they will not improve the data systems underlying published indicators, or the reliability of subsequent data.

51 In the Civil Service Reform Plan, the government set out its intention for departments to provide "good, comparable, accurate and reliable" management information.³⁷ The Enhanced Departmental Board Protocol requires Lord Browne, as the Lead Non-Executive Director across government, to review and communicate to the government the conclusions of departmental lead non-executives on the quality of management information received.³⁸ In addition, improving the quality of data is one of the key priorities within departmental Open Data Strategies, published in June 2012. Our future work will consider these government initiatives around improving data quality, as well as continuing to test the reliability of specific data systems.

Use of information by the Department

52 Given its cross-government remit, the Cabinet Office requires information from other government departments to inform its decisions. In our report *Cost reduction in central government: summary of progress* we noted that analysis of expenditure across government is limited by an inconsistent approach by departments to classifying expenditure at the level of detail required. We recommended that the Cabinet Office and HM Treasury develop common reporting frameworks for accounts and other performance information.³⁹

53 However, we have found examples of improved cross-government information in two areas: major projects and government property. Our *Assurance for major projects* report found that the information collected by the Major Projects Authority (MPA) had evolved and was considered appropriate by both the MPA and departments. The information collected includes data on project costs and benefits (both forecast and actual), key milestones and assessments of delivery confidence and risk level.⁴⁰ Information on government property has also improved substantially over the last decade.

54 As we found in *Improving the efficiency of central government office property*, this has helped government understand how much space it has, and enables the national property controls to operate effectively. "However not enough information is collated centrally to enable departments to manage their estates together or the Government Property Unit to undertake detailed planning".⁴¹

37 HM Government, *The Civil Service Reform Plan*, June 2012.

38 HM Government, *Enhanced Government Boards: Protocol*. Available at: www.cabinetoffice.gov.uk/content/enhanced-departmental-boards-protocol

39 Comptroller and Auditor General, *Cabinet Office and HM Treasury, Cost reduction in central government: summary of progress*, Session 2010–2012, HC 1788, National Audit Office, February 2012. Available at: www.nao.org.uk/publications/1012/government_cost_reduction.aspx

40 Comptroller and Auditor General, *HM Treasury and Cabinet Office, Assurance for major projects*, Session 2010–2012, HC 1698, National Audit Office, May 2012. Available at: www.nao.org.uk/publications/1012/assurance_for_major_projects.aspx

41 Comptroller and Auditor General, *Cabinet Office, Improving the efficiency of central government office property*, Session 2010–2012, HC 1826, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/government_office_property.aspx

55 In other areas our reports have found that the Cabinet Office is not using information to monitor or challenge the delivery of its programmes:

- Our January 2012 report *Reorganising central government bodies*, on the Public Bodies Reform programme, found weaknesses in defining and tracking benefits and costs. As a result of this, the Department is not well placed to manage the risks to value for money;⁴²
- Related to shared service centres, our report on *Efficiency and reform in government corporate functions through shared service centres* showed that the Cabinet Office could have done more to challenge the performance of customers and providers of shared service centres by establishing reliable cost and performance benchmarks;⁴³
- Our report *Implementing the Government ICT Strategy: six-month review of progress* found that the Cabinet Office needs to define a small number of business outcomes and the baseline against which they will be measured. "Sufficient management information is needed in order to prioritise projects that show significant benefits" over ones that deliver only marginal returns.⁴⁴

56 The Government Lead Non-Executive Director, Lord Browne, has drawn attention to the need for centrally-collected management information to improve and enable comparison across departments, and the Civil Service Reform Plan includes a commitment that a robust cross-government information management system will be in place by autumn 2012.⁴⁵

Issues identified by NAO reports

57 Three themes recur in our reports on the Cabinet Office:

- The capability and skills of the Cabinet Office to fulfil its challenging cross-government remit. As shown in Part 1, the high staff turnover and evolving nature of the Department are risks to this.
- The quality of cross-government information available to the Cabinet Office. As shown in paragraphs 52–55, this has improved in some areas but is still lacking in others.
- The clarity of the Cabinet Office's mandate across government, and its relationship with HM Treasury.

The clarity of the Cabinet Office's cross-government mandate

58 The Cabinet Office has a range of ways of working across government, as shown in Figure 2. A number of our reports have identified scope for clarification of the role of the Cabinet Office when working across government, including areas where value for money could be improved if the Cabinet Office had a stronger mandate or exercised more cross-government leadership.

- In our report on shared service centres, we noted that the planned benefits of moving to shared service centres from 2004 had not been realised, and that the Cabinet Office "could have done more" to ensure that shared service arrangements were implemented properly. A new strategic vision for shared service centres was issued by the Cabinet Office in July 2011, and the Cabinet Office plans to take on more ownership than previously.⁴⁶

42 Comptroller and Auditor General, *Cabinet Office, Reorganising central government bodies*, Session 2010–2012, HC 1703, National Audit Office, January 2012. Available at: www.nao.org.uk/publications/1012/reorganising_central_govt.aspx

43 Comptroller and Auditor General, *Cross government, Efficiency and reform in government corporate functions through shared service centres*, Session 2010–2012, HC 1790, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/shared_service_centres.aspx

44 Comptroller and Auditor General, *The Cabinet Office, Implementing the Government ICT Strategy: six-month review of progress*, Session 2010–2012, HC 1594, National Audit Office, December 2011. Available at: www.nao.org.uk/publications/1012/government_ict_strategy.aspx

45 HM Government, *The Civil Service Reform Plan*, June 2012. Available at: www.civilservice.gov.uk/wp-content/uploads/2012/06/Civil-Service-Reform-Plan-acc-final.pdf

46 Comptroller and Auditor General, *Cross government, Efficiency and reform in government corporate functions through shared service centres*, Session 2010–2012, HC 1790, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/shared_service_centres.aspx

- Our previous reports on ICT have shown that attempts at reform have been hampered by the lack of an integrated approach and the Cabinet Office's reliance on persuasion and informal networks.⁴⁷ Stronger central programme and project management is being introduced by the Cabinet Office on the current ICT strategy.⁴⁸
- Our report on *Managing early departures in central government* found that headcount reductions across government had not been coordinated by the Cabinet Office, leading to duplication of work in departments. We also recommended that Civil Service Resourcing, which is a recruitment, assessment and redeployment service for the civil service, needs a clear mandate and accountability arrangements.⁴⁹
- The Cabinet Office could have played a stronger coordinating role in the Public Bodies Reform programme, as argued in our *Reorganising central government bodies* report, especially in promoting good practice and highlighting common pitfalls so that departments do not waste time and money on problems others have already solved.⁵⁰
- Similarly, we found that the Office for Civil Society has not clearly set out the responsibilities for the Compact, which sets out the principles for the relationship between government and the third sector, and could do more to promote good practice and awareness, and monitor compliance.⁵¹

59 The Cabinet Office Lead Non-Executive Director, Lord Browne, has stated there needs to be a clearer definition of the scope and role of the Cabinet Office, particularly with respect to departments affected by its decisions.⁵² The Civil Service Reform Plan also acknowledges that greater clarity in the relationship between the corporate centre of government and the departments is required.⁵³

Relationship with HM Treasury

60 As the strategic centre of government, the Cabinet Office and HM Treasury need to work together. This is the case for cost reduction in general: in our *Cost reduction: a summary of progress* report we highlighted the need for the Cabinet Office and HM Treasury to develop mechanisms to challenge, intervene or support weaker departments, and agree how to align their respective roles to cross-government governance structures.⁵⁴ A specific example is the MPA, which is a partnership between the two departments. In our report *Assurance for major projects* we note that the extent of what the MPA can achieve on its own is limited: it cannot stop projects or withdraw funding, for example.⁵⁵ However, it can influence the decisions taken on projects through recommendations, where a formal explanation of non-compliance must be given. The report also recommended a stronger link between the results of the MPA's assurance reviews and HM Treasury decisions, through greater cooperation.

47 National Audit Office, *Departmental Overview: A summary of the NAO's work on the Cabinet Office 2010-11*, September 2011. Available at: www.nao.org.uk/publications/1012/departmental_overview_cabinet.aspx

48 Comptroller and Auditor General, *The Cabinet Office, Implementing the Government ICT Strategy: six-month review of progress*, Session 2010–2012, HC 1594, National Audit Office, December 2011. Available at: www.nao.org.uk/publications/1012/government_ict_strategy.aspx

49 Comptroller and Auditor General, *Cabinet Office, Managing Early Departures in Central Government*, Session 2010–2012, HC 1795, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/early_departures.aspx

50 Comptroller and Auditor General, *Cabinet Office, Reorganising central government bodies*, Session 2010–2012, HC 1703, National Audit Office, January 2012. Available at: www.nao.org.uk/publications/1012/reorganising_central_govt.aspx

51 National Audit Office, *Central government's implementation of the national Compact*, January 2012. Available at: www.nao.org.uk/publications/1012/national_compact.aspx

52 Cabinet Office, *Annual Report and Accounts 2011-12*, Cabinet Office Lead Non-Executive Statement – Assessment of Cabinet Office Performance, page 58.

53 HM Government, *The Civil Service Reform Plan*, June 2012. Available at: www.civilservice.gov.uk/wp-content/uploads/2012/06/Civil-Service-Reform-Plan-acc-final.pdf

54 Comptroller and Auditor General, *Cabinet Office and HM Treasury, Cost reduction in central government: summary of progress*, Session 2010–2012, HC 1788, National Audit Office, February 2012. Available at: www.nao.org.uk/publications/1012/government_cost_reduction.aspx

55 Comptroller and Auditor General, *HM Treasury and Cabinet Office, Assurance for major projects*, Session 2010–2012, HC 1698, National Audit Office, May 2012. Available at: www.nao.org.uk/publications/1012/assurance_for_major_projects.aspx

61 The Cabinet Office and HM Treasury should also work together to reduce financial barriers and create incentives that encourage decisions which benefit government as a whole. Savings from the government's property portfolio are more likely to be achieved if departments plan their estate strategies together. Our report into central government property found that the current system does not encourage such cooperative behaviour as a single department has to bear the risk and cost of a move that may benefit another department or government as a whole.⁵⁶ On shared services, the Committee of Public Accounts drew attention to the risk that funding constraints act as a barrier to long-term investment and value for money, and that the Cabinet Office and HM Treasury should review funding arrangements to consider how they could be more conducive to effective long-term investment and long-term savings.⁵⁷

62 The need for greater clarity on the relationship between the Cabinet Office and HM Treasury has also been noted by the Cabinet Office board in the Annual Report and Accounts 2011-12.⁵⁸

⁵⁶ Comptroller and Auditor General, *Cabinet Office, Improving the efficiency of central government office property*, Session 2010–2012, HC 1826, National Audit Office, March 2012. Available at: www.nao.org.uk/publications/1012/government_office_property.aspx

⁵⁷ HC Committee of Public Accounts, *Efficiency and reform in government corporate functions through shared service centres*, Third Report of Session 2012-13, HC 463, June 2012. Available at: www.publications.parliament.uk/pa/cm201213/cmselect/cmpubacc/463/46302.htm

⁵⁸ *Cabinet Office Annual Report and Accounts 2011-12*, page 40. Available at: www.official-documents.gov.uk/document/hc1213/hc00/0056/0056.asp

Appendix One

The Department's sponsored bodies

Bodies within the Department's accounting boundary

Advisory non-departmental public bodies (NDPBs)

- Advisory Committee on Business Appointments
- Boundary Commission for England
- Boundary Commission for Wales
- Civil Service Appeal Board (ceased with effect from 31 December 2011)
- Commissioner for Public Appointments
- Committee on Standards in Public Life
- House of Lords Appointments Commission
- Security Vetting Appeals Panel
- Senior Salaries Review Body
- Main Honours Advisory Committee

Executive NDPBs

- Civil Service Commission

Bodies outside the Department's accounting boundary

Executive Agencies

- Government Procurement Service

Appendix Two

Results of the Civil Service People Survey 2011

Question scores (% strongly agree or agree, % yes)

Leadership and managing change

I feel that the department as a whole is managed well	40
Senior civil servants in the Department are sufficiently visible	46
I believe the actions of senior civil servants are consistent with the Department's values	39
I believe that the departmental board has a clear vision for the future of the Department	39
Overall, I have confidence in the decisions made by the Department's senior civil servants	36
I feel that change is managed well in the Department	27
When changes are made in the Department they are usually for the better	23
The Department keeps me informed about matters that affect me	55
I have the opportunity to contribute my views before decisions are made that affect me	36
I think it is safe to challenge the way things are done in the Department	38

Organisational objectives and purpose

I have a clear understanding of the Department's purpose	84
I have a clear understanding of the Department's objectives	79
I understand how my work contributes to the Department's objectives	81

Civil service overall

Department for Business, Innovation and Skills (excluding agencies)																	
Cabinet Office (excluding agencies)																	
Department for Communities and Local Government (excluding agencies)																	
Department for Culture, Media and Sport (excluding agencies)																	
Ministry of Defence (excluding agencies)																	
Department for Education																	
Department of Energy and Climate Change																	
Department for Environment, Food and Rural Affairs (excluding agencies)																	
Foreign and Commonwealth Office (excluding agencies)																	
Department of Health (excluding agencies)																	
HM Revenue & Customs																	
HM Treasury (excluding agencies)																	
Home Office (excluding agencies)																	
Department for International Development																	
Ministry of Justice (excluding agencies)																	
Department for Transport (excluding agencies)																	
Department for Work and Pensions																	
	31	38	23	37	20	49	41	31	54	33	18	55	44	60	43	45	23
	46	49	35	47	27	53	62	44	56	53	31	67	50	68	47	59	21
	34	40	24	39	27	46	48	34	52	41	25	52	44	57	42	46	21
	29	33	22	31	20	43	30	21	51	28	22	39	33	60	39	36	20
	28	38	21	32	17	43	43	27	47	33	17	53	41	53	38	42	16
	24	27	20	33	12	32	31	21	40	19	15	42	24	40	31	31	19
	17	22	10	20	9	21	26	16	34	12	13	33	22	29	26	21	14
	59	55	50	60	41	58	64	56	60	53	39	65	62	68	56	64	39
	32	37	28	47	19	37	36	38	39	37	18	47	38	47	36	39	18
	33	41	25	42	31	39	41	40	43	33	27	55	39	43	36	45	27
	77	73	57	73	80	85	90	75	82	69	73	88	85	94	78	79	73
	70	66	53	67	72	81	85	70	79	63	70	78	80	93	72	74	71
	75	71	61	73	76	82	88	76	83	72	73	81	82	90	76	76	73

Appendix Three

Reports by the NAO relevant to the Department since 2010-11

Publication date	Report title	HC number	Parliamentary session
3 September 2012	Review of the data systems for the Cabinet Office	www.nao.org.uk/publications/1213/review_data_systems_co.aspx	
25 July 2012	Governance for Agile delivery	www.nao.org.uk/publications/1213/governance_for_agile_delivery.aspx	
3 May 2012	NAO briefing: Constitution Group	www.nao.org.uk/publications/1012/constitution_group.aspx	
2 May 2012	Assurance for major projects	HC 1698	2010–2012
18 April 2012	Implementing transparency	HC 1833	2010–2012
20 March 2012	The Government Procurement Card	HC 1828	2010–2012
15 March 2012	Managing early departures in central government	HC 1795	2010–2012
6 March 2012	Efficiency and reform in government corporate functions through shared service centres	HC 1790	2010–2012
2 March 2012	Improving the efficiency of central government office property	HC 1826	2010–2012
2 February 2012	Cost reduction in central government: summary of progress	HC 1788	2010–2012
31 January 2012	Report of the Comptroller and Auditor General on the Civil Superannuation accounts 2010-11	HC 1013	2010–2012
19 January 2012	Reorganising central government bodies	HC 1703	2010–2012
9 January 2012	Central government's implementation of the national Compact	www.nao.org.uk/publications/1012/national_compact.aspx	
21 December 2011	Implementing the Government ICT Strategy: six-month review of progress	HC 1594	2010–2012

Publication date	Report title	HC number	Parliamentary session
9 December 2011	Digital Britain One: Shared infrastructure and services for government online	HC 1589	2010–2012
6 December 2011	NAO Guide: Initiating successful projects	www.nao.org.uk/publications/1012/initiating_successful_projects.aspx	
25 October 2011	NAO Review: A snapshot of the Government's ICT profession in 2011	www.nao.org.uk/publications/1012/government_ict_profession.aspx	
4 October 2011	Departmental Overview: A summary of the NAO's work on the Cabinet Office 2010-2011	www.nao.org.uk/publications/1012/departmental_overview_cabinet.aspx	
13 July 2011	Identifying and meeting central government's skills requirements	HC 1276	2010–2012

Appendix Four

Other sources of information

Reports from the Committee of Public Accounts since 2010-11

Publication date	Report title	HC number	Parliamentary session
31 August 2012	Improving the efficiency of central government office property	HC 288	2012-13
30 August 2012	Managing early departures in central government	HC 503	2012-13
1 August 2012	Implementing the transparency agenda	HC 102	2012-13
9 July 2012	Efficiency and reform in government corporate functions through shared service centres	HC 463	2012-13
1 June 2012	The Government Procurement Card	HC 128	2012-13
27 April 2012	Cost reduction in central government: summary of progress	HC 1845	2010-2012
24 April 2012	Reorganising central government bodies	HC 1802	2010-2012
17 April 2012	Accountability for public money – progress report	HC 1503	2010-2012
11 October 2011	The Efficiency and Reform Group's role in improving public sector value for money	HC 1352	2010-2012
22 June 2011	Information and Communications Technology in government	HC 1050	2010-2012
5 April 2011	Accountability for public money	HC 740	2010-2012

Recent reports from central government

Publication date	Report title	
July 2012	Cabinet Office Annual Report and Accounts 2011-12, HC 56	www.cabinetoffice.gov.uk/sites/default/files/resources/21664_HC_56.pdf
June 2012	The Civil Service Reform Plan	www.civilservice.gov.uk/wp-content/uploads/2012/06/Civil-Service-Reform-Plan-acc-final.pdf
June 2012	Security and Intelligence Agencies Financial Statement 2011-12, HC 52	www.official-documents.gov.uk/document/hc1213/hc00/0052/0052.pdf
May 2012	Cabinet Office Business Plan 2012–15	www.cabinetoffice.gov.uk/sites/default/files/resources/CO-2012-BP-rev.pdf
January 2012	Cabinet Office: Civil Superannuation Accounts 2011-12, HC 1013	www.civilservice.gov.uk/wp-content/uploads/2012/02/20102011resource-accounts.pdf
November 2011	The UK Cyber Security Strategy	www.cabinetoffice.gov.uk/sites/default/files/resources/uk-cyber-security-strategy-final.pdf

Where to find out more

The National Audit Office website is
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