House of Commons

Committee of Public Accounts

THE OPERATION AND WIND-UP OF TEESSIDE DEVELOPMENT CORPORATION

Fifty-seventh Report of Session 2001–02

Report, together with Proceedings of the Committee, Minutes of Evidence and an Appendix

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Committee of Public Accounts

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Footnotes

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EVIDENCE (*Monday 4 March 2002*) (HC 675-i, Session 2001–02)

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Mr Brian Glicksman, Treasury Officer of Accounts . . . . . Ev 1
Sir Richard Mottram KCB, Permanent Secretary, Department for Transport, Local Government and the Regions; Mr Duncan Hall, former Chief Executive, Teesside Development Corporation; and Mr Joe Cavenagh, Audit Manager, National Audit Office . . . . . Ev 1

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FIFTY-SEVENTH REPORT

The Committee of Public Accounts has agreed to the following Report:

THE OPERATION AND WIND-UP OF TEESSIDE DEVELOPMENT CORPORATION

INTRODUCTION AND LIST OF CONCLUSIONS AND RECOMMENDATIONS

1. Teesside Development Corporation (the Corporation) was the largest of the twelve Urban Development Corporations set up in England between 1981 and 1993 to achieve sustainable physical, environmental and economic regeneration of urban areas experiencing long-term industrial and economic decline. Established in September 1987 and wound up on 31 March 1998, the Corporation received total government grants of £354 million from the former Department of the Environment (the Department for Transport, Local Government and the Regions at the time of our hearing). The Corporation also generated other income of £116 million, including income from the sale of land and property. Over its lifetime the Corporation helped attract private sector investment of £1.1 billion into the area, created more than 12,000 new jobs and brought 1,300 acres of derelict land back into use.

2. However, in November 2000, three Members of Parliament for constituencies in the North East of England, and a former contractor, passed concerns to the National Audit Office about the operation and wind-up of the Corporation and possible impropriety and mismanagement of public funds. The Comptroller and Auditor General examined the issues raised, and on the basis of his Report[1] we took evidence from the Department and the Corporation's former Chief Executive. Four main conclusions emerge:

- The Corporation did much of lasting benefit for the Teesside area, but the same benefits could still have been achieved with greater regard to the principles of the proper conduct of public business and sound corporate governance. Instead, the business approach adopted by the corporation resulted in additional cost for the taxpayer through the use of forward funding arrangements, disposal of land at values apparently below regeneration value based on the District Valuer's advice; transactions representing poor value for money, and transactions outside the authority of the Corporation. The potential shortfalls from these activities amount to some £13 million. At the end of it life in March 1998, the Corporation left a potential deficit estimated at £23 million which could rise to as much as £40 million.

- The Chief Executive did not discharge his responsibilities as Accounting Officer in an adequate manner. Explanations for some of the more unconventional transactions entered into by the Corporation were not convincing, and there was evidence of poor risk taking, for example entering into leases for Corporation premises at above market rates, and for periods well beyond the expected life of the Corporation. The Chief Executive appeared to disregard guidance issued by the Treasury and the Department, for example granting a mortgage even though the making of loans was not allowed.

- The Department failed to take rigorous and timely action to ensure the Corporation's regeneration activities were brought into line, despite warning signals from a number of sources including the Corporation's external auditors, and creditors of the Corporation. The Department put the emphasis on the need to maintain confidence in the Corporation, rather than on ensuring that the Corporation operated within a sound corporate governance framework.

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[1] C&AG's Report, *The operation and wind-up of Teesside Development Corporation* (HC 640, Session 2001–2002)

- Departments should take a close interest in the governance framework of their sponsored bodies, and satisfy themselves that Boards represent an effective check on Chief Executives, with an appropriate balance between executive and non-executive representatives on the Board. In establishing public bodies Departments should consider whether the financial and regulatory framework is appropriate to the bodies' aims, objectives and activities, and adapt it if necessary, but they should not allow the framework to be ignored once in place.

3. Other important conclusions and recommendations are:

Scale of the problems

(i) For limited life bodies, Departments should specify the basis for the valuation and accounting treatment of assets and liabilities at wind-up, distinguishing between actual and potential assets and liabilities, to provide a clear basis for assessing a body's financial legacy. More generally, Departments should protect public interests when a body is to be wound up by seeking independent assurance on key transactions, financial commitments and cash flows, and by considering representation on the Board to ensure that wind-up is conducted in a proper and satisfactory manner.

(ii) The Corporation's deficit at wind-up has yet to be finalised and might rise further as English Partnerships seeks to conclude outstanding matters. The Department should report the final outcome to the National Audit Office so they can provide this Committee with further advice as appropriate.

(iii) The Corporation did not provide full details of all agreements where the Corporation or its successors had a right to share in the financial gains of developers, and hence its successor cannot be certain that all the agreements where monies might be due have been identified. Nor did the Corporation produce a satisfactory regeneration statement to help sustain the impetus of regeneration after wind-up. As limited life bodies approach the end of their lives, Departments should put in place procedures to collect sufficient information to protect public funds and to maintain the momentum of work inherited by residuary bodies.

Actions of the Chief Executive

(iv) As Accounting Officer for the Corporation, the former Chief Executive was responsible for the propriety and regularity of the public finances for which he was answerable. His performance objectives, however, did not cover the discharge of these responsibilities. Departments should review the performance objectives of Chief Executives of sponsored bodies, and give due weight to the proper management and use of public monies as a key part of Chief Executives' operational responsibilities.

(v) The Department delegated to Corporations' Boards the authority to pay Chief Executives a bonus depending on their performance, subject to consultation on the bonus but without power to reduce the amount of an award if performance made this appropriate. Departments should retain the ability to influence the bonus paid to an Accounting Officer of a sponsored body where the Accounting Officer has not satisfactorily discharged his or her responsibilities to the Department.

Governance of the Corporation

(vi) Departments should satisfy themselves that the Boards of sponsored bodies receive and review regular financial information, and take appropriate action to manage key risks including the establishment of an independent audit committee.

(vii) Departments should provide Board members with sufficient knowledge and understanding of the financial management and reporting requirements of public sector bodies, and draw their attention to any differences which may exist between private and public sector practice.

(viii) Departments should bring concerns about the activities of a sponsored body to the attention of the whole Board, and require explanations and assurances from the Board that appropriate action has been taken.

Departmental oversight

(ix) Departments should not be reluctant to intervene in the affairs of a sponsored body if that body fails to respond to other requests to bring its activities under proper control.

(x) The effectiveness of the Department's oversight of the Corporation was weakened by the diffuse allocation of oversight responsibility across the Department and the Government Office for the North East. Departments should consider designating a senior officer with primary responsibility for overseeing the activities of a sponsored body, with that person seeking advice from other specialists as required.

(xi) The Department should review the effectiveness of its oversight of other sponsored bodies, and strengthen it where necessary. More generally, departments should target oversight on those sponsored bodies that pose the greatest risk, based on a periodic risk assessment. These assessments should reflect, for example, the nature of the body's activities; the public monies at stake; the body's corporate governance arrangements; its financial performance; internal and external auditors' reports; and the openness of communications between the body and the Department.

(xii) There are important lessons to be learned from the case of Teesside Development Corporation. The Treasury should bring our conclusions and recommendations to the attention of all sponsoring departments.

SCALE OF PROBLEMS

4. Development corporations were not set up to make a profit but were expected to balance their annual income and expenditure. During the mid-1990s, however, the Corporation's approach to its regeneration programme resulted in cash flow difficulties, and execution of its regeneration strategy became critically dependent upon the timing of receipts, particularly from sales of land and property. Price Waterhouse, the Corporation's external auditors, discussed concerns about the Corporation's solvency with the Department in June 1996. To provide an unqualified opinion on the Corporation's 1995–96 financial statements, the auditors sought, and the Department provided, assurance that the Department had the power to make additional funding available to the Corporation if necessary.[2]

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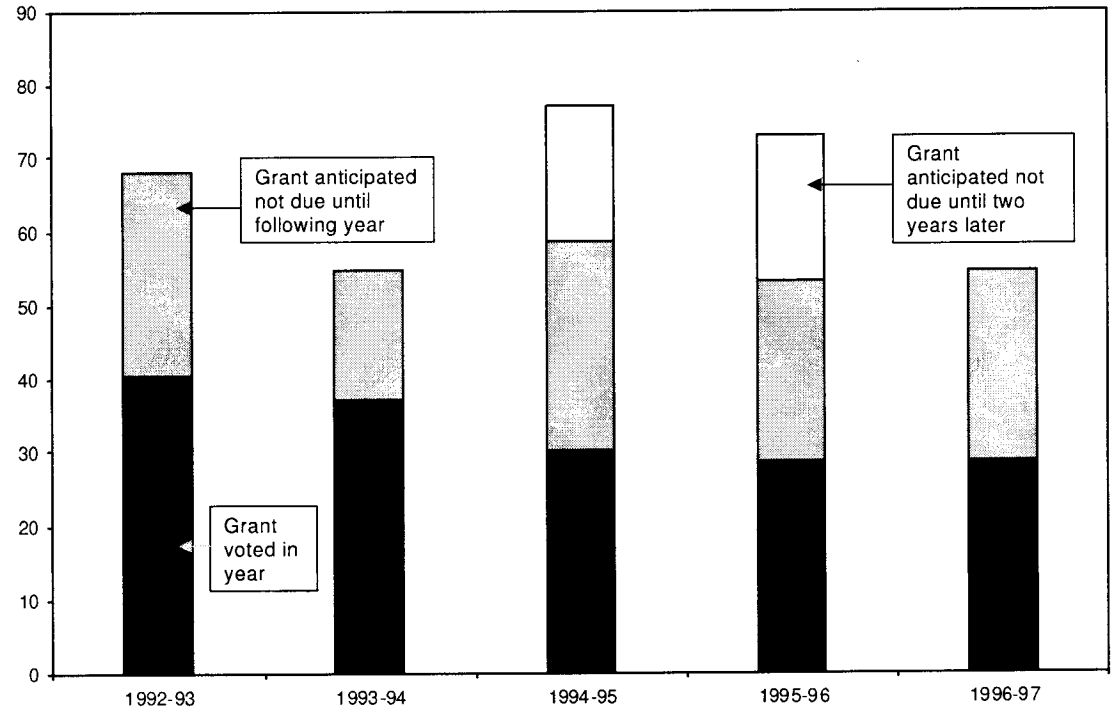
[2] C&AG's Report, paras 2.2–2.5

5. Between April 1992 and March 1997 the Corporation also anticipated in its financial statements significant amounts of grant-in-aid due from the Department (Figure 1). The Treasury allowed bodies to anticipate grant-in-aid where it was assured, for example where it had been received by the body or voted by Parliament by the time the financial statements were approved. Treasury guidance did not, however, expect all or most of the following year's grant to be anticipated. In each of the four years 1992–93 to 1995–96, the Corporation anticipated in its financial statements between £18 million and £29 million of grants receivable in the following financial year representing from 60 per cent to 100 per cent of the following year's grant. In the two years 1994–95 and 1995–96, the Corporation also anticipated a further £19 million and £20 million respectively of grants not due until two years later, which Parliament had not voted. The Department wrongly interpreted Treasury guidance as permitting such anticipation of grant. Adherence to Treasury guidance would have required the Corporation to slow down its regeneration activities and reduce its annual expenditure, or show significant deficits in its annual financial statements.[3]

Figure 1: The Corporation's anticipation of grant, 1992–93 to 1996–97



Source: *C&AG's Report, Figure 7*

6. The Treasury has issued guidance for Government Departments and other public bodies (Government Accounting) on the proper handling and reporting of public money. Under this guidance public sector bodies are expected to make payments promptly and in accordance with the original contract. Faced with cash flow difficulties, however, the Corporation deferred payments to contractors and delayed payments to creditors. Creditors complained about the Corporation's non-settlement of debts to the Government Office for the North East, which was responsible for day-to-day oversight of the Corporation. One developer issued the Corporation with a writ, before the Corporation repaid £1.9 million

[3] C&AG's Report, paras 2.7, 2.9–2.10; Qs 102, 144

owed to the developer. The Department said that they had been concerned about the impact which delayed payments might have on local confidence in the Corporation.[4]

7. The Corporation entered into unconventional financing agreements with developers and other questionable transactions, and may have disposed of land at below its regeneration value resulting in potential shortfalls of some £13 million (Figure 2).

Figure 2: Transactions that may have resulted in financial shortfalls

Nature of business transactions	Potential Shortfalls £ million
Forward funding arrangements with developers	1.6
Disposal, or arrangement for disposal, of land at values apparently below regeneration value based on advice from the District Valuer.	4.0
Potentially abortive ground works, long leases on office accommodation, granting of a mortgage to a developer and paying subsistence costs for the crew of a ship to be renovated at the Corporation's proposed Tall Ships Centre	7.4
Potential shortfalls	13.0

Source: *C&AG's Report, paras 2.11, 2.12, 2.31, 2.32, 2.33*

8. The Corporation entered into 'forward funding arrangements' with prospective developers under which the developers took title to development sites in exchange for an initial payment. If the Corporation did not resolve certain obstacles to development of the sites within specified timescales the developments would not proceed, and the Corporation had to repay the developers' monies with penalties. The Corporation was required to seek early advice from the Department on such 'novel or contentious' proposals, but did not do so. In the case of two of these agreements, the Corporation had to reacquire the sites from the developers at the original sums paid plus interest and other costs totalling £1.6 million without any development having taken place.[5]

9. Guidance issued by the Department on the disposal of land and property advised that open market competition was the most reliable way of ensuring that a fair price was obtained. The Corporation, however, relied mainly on negotiated sales in the final two years of its life, when most of its land was sold or transferred. Departmental guidance also required land and property disposals to be undertaken at regeneration value, reflecting the best price that could reasonably be obtained for the proposed regeneration use of the land. The Corporation, however, sold or transferred four pieces of land at values which suggest there may have been a shortfall of £4 million compared with their regeneration value, based on the District Valuer's advice given to the National Audit Office.[6]

10. Well-managed risk taking is a key element of successful regeneration. The Corporation, however, engaged in poor risk-taking on some projects with potential losses of at least £7.4 million. For example, the Corporation spent £4 million on potentially abortive ground works on the development of the Middlehaven site, and entered into lease

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[4] C&AG's Report, paras 2.17, 2.21–2.23; Qs 103, 147
[5] C&AG's Report, paras 2.11–2.12, 2.14–2.15; Q6
[6] C&AG's Report, paras 2.27–2.28, 2.32; Qs 69–70, 158–159

agreements on office buildings for periods well beyond the Corporation's lifetime and at twice the average market rents for the area. The lease agreements have resulted in losses of £2.6 million and left residuary bodies, the Commission for the New Towns and English Partnerships, with significant financial liabilities.[7]

11. As Urban Development Corporations approached the end of their lives, they were expected to secure an orderly and tidy exit, divesting themselves of assets and liabilities, arranging for the completion of outstanding projects and leaving residuary bodies with as little business as possible. Teesside Development Corporation, however, continued to strike deals involving the payment of grants and the disposal of assets up until the very last day of its life, making it difficult for the Commission for the New Towns to establish in advance what it would inherit, and hence make operational plans to manage the workload.

12. Without the prior knowledge or approval of the Department or the Commission, and shortly before wind-up, the Corporation committed payments totalling £5.1 million. The Corporation also left the Commission to deal with outstanding matters on some major projects such that at February 2002, some four years after the Corporation was wound up, significant issues are still to be resolved. The Corporation's handover to the Commission of agreements that provided for the Corporation or its successors to share in the financial gains of developers did not enable the Commission or English Partnerships to be certain that all agreements where monies might be due had been identified. Nor did the information left by the Corporation help residuary bodies sustain the impetus of regeneration after wind-up.[8]

13. Corporations were expected to leave the residuary body sufficient assets to cover any outstanding liabilities at wind-up. Teesside Development Corporation estimated a surplus on wind-up in March 1998 of some £14.5 million, including uncertain receipts of £16.25 million, or a net deficit of £1.8 million if such receipts were excluded. Since wind-up, however, some expenditure shown in the statement has not occurred, some asset values and receipts have been less than estimated while liabilities have increased. In particular, the statement included projected receipts from the disposal of land and corresponding expenditure for which there were no binding legal commitments with developers. Adjusting for these items resulted in a potential deficit of some £23 million at February 2002.[9] This deficit could, however, rise to £40 million as English Partnerships, the Corporation's residuary body, unwinds the various transactions, agreements, assets and liabilities inherited from the Corporation.[10]

ACTIONS OF THE CHIEF EXECUTIVE

14. As Accounting Officer for the Corporation, the former Chief Executive had personal responsibility for the propriety and regularity of the public monies under his control, for ensuring that the Corporation met the requirements of Government Accounting, that resources provided by Parliament were used economically, efficiently and effectively, and were accounted for properly. The Corporation, however, did not always follow Government Accounting, and other Departmental and Treasury guidance. For example, the Chief Executive disposed of land through negotiated sale rather than through open competition, did not seek Departmental approval before committing to projects outside the Corporation's delegated authority, or the Department's advice on novel and contentious proposals. The Corporation relied on its own legal advice on whether the Corporation had the power to enter into 'forward funding arrangements' with developers without consulting fully with the Department. There was insufficient separation of responsibilities. For example, the Chief

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[7] C&AG's Report, para 2.33; Qs 6, 70, 228–240
[8] C&AG's Report, paras 3.2–3.3, 3.9–3.13
[9] ibid, paras 3.6, 3.8
[10] Qs 8, 47, 51, 82, 376

Executive often took the lead in disposal negotiations, and then recommended acceptance of the transactions to the Board. He also acted outside his delegated authority in the week prior to the wind-up of the Corporation, by granting a mortgage to the purchaser of a site, which Corporations were prohibited from doing.[11]

15. The Chief Executive did not have any performance objectives relating to the discharge of his responsibilities for financial control, use of resources or the proper use of public funds. From April 1993, the Department delegated authority to Corporations' Boards to pay Chief Executives a bonus of up to ten per cent of their salary depending on their performance. Corporations had to consult the Department before awarding a bonus and the Department could ask a Board to re-consider the level of an award but had no power to make a Board reduce an award. The Chief Executive of Teesside Development Corporation received his full bonus every year during the lifetime of the Corporation despite serious shortcomings in financial management and in the proper conduct of public business of which the Department were aware. After wind-up, at a meeting to discuss the Corporation's legacy, the Department suggested to the Corporation's Chairman that the Chief Executive's bonus of £6,800 for the final year, which had already been paid, should be reduced. The Board subsequently reduced the bonus and the Chief Executive repaid some £1,700.[12]

16. Departmental guidance provided that Corporations should not destroy files unless they would not be of use to residuary or other bodies. The guidance recognised that the majority of files and other records were likely to be of continuing value after wind-up. The National Audit Office were, however, unable to find key information such as the Corporation's marketing and disposal files, and contract files with developers and contractors amongst the papers left by the Corporation.[13] It is not clear whether the missing records were mislaid or destroyed. The absence of key documents made it difficult to identify when and by whom key decisions were taken.[14]

17. The Chief Executive's reasons for the Corporation's unconventional approach to finance and why key transactions were not consistent with the proper conduct of public business were unconvincing. Such transactions included the gifting of the Stockton Campus to the University of Durham, and the significant financial liabilities associated with the Corporation's former office accommodation.[15]

GOVERNANCE OF THE CORPORATION

18. Departmental guidance held the Corporation's Board accountable to the Department for every aspect of the Corporation's activities and for the Corporation's compliance with the guidance issued to it. The Board appeared to place great confidence in the Chief Executive, and to assume that he would discharge his Accounting Officer responsibilities professionally. In important respects, however, the Board placed undue reliance on the advice and recommendations of the Chief Executive. The Chairman and the Chief Executive agreed that the Chief Executive would be the only senior officer of the Corporation attending Board meetings on a regular basis. Neither the Board nor the Department questioned this arrangement. The Director of Finance, who might have been expected to brief the Board on the financial implications of major proposals, attended only two Board meetings in the final four years of the Corporation's life, both in June 1998. Corporate governance within the Corporation was therefore weak, with limited checks on the Chief Executive.[16]

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[11] C&AG's Report, paras 2.14–2.15, 2.24–2.25, 2.28–2.29, 2.33, 4.3–4.4; Qs 3, 30, 65, 270, 303–309, 342
[12] C&AG's Report, paras 4.2, 4.13, 4.15–4.17; Qs 80, 260–262, 266
[13] C&AG's Report, para 5.19
[14] Qs 49, 204–217, 219–221, 366, 369, 372–373
[15] C&AG's Report, paras 2.32–2.33; Qs 22, 66–68, 70, 225–237
[16] C&AG's Report, paras 4.2, 4.11–4.12; Qs 31–33

19. The Corporation's Board focused on delivering regeneration rather than ensuring proper standards and business practices. Some Board members did not fully appreciate their responsibilities for the proper stewardship of public funds. Instead the Board looked to the Department, and internal and external audit, for assurance that the Corporation was complying with its operational and financial management framework.[17]

20. The Corporation's Board was responsible for approving the Corporation's budget and for monitoring its finances, but it did not receive financial information regularly. From January 1996, detailed financial information was reported to the Audit Committee, while the Board received only the Corporation's annual financial statements. The Board did not see full business cases in support of major projects before approving them, relying instead on assurances from the Chief Executive that projects offered value for money. It was unlikely, therefore, that the Board had a full understanding of the risks or financial implications associated with the Corporation's activities. The Chief Executive was a member of the Audit Committee, contrary to good practice, which recommends that to maximise an Audit Committee's independence and objectivity officers with executive responsibilities should not serve as Committee Members.[18]

21. The Board and the Chief Executive relied on unqualified audit opinions from the Corporation's external auditors as a sign that all was well at the Corporation, even though the Corporation's external auditors regularly highlighted financial concerns in their annual Management Letters.[19]

DEPARTMENTAL OVERSIGHT

22. As a non-departmental public body the Corporation operated at arms' length from government. The Department, however, acknowledged its responsibility for ensuring that the Corporation was governed effectively. The Department considered that it had put in place an appropriate framework of governance at the Corporation, and that it had looked to ensure the Corporation operated within the framework. The Department considered that the Board as a whole had been equipped for their role, and had been given appropriate guidance. Board members were appointed for their business or political skills and experience in the private, public and voluntary sectors. A number of Board members had told the National Audit Office, however, that they had little or no knowledge or experience of central government accountability requirements or the guidance issued to Development Corporations.[20]

23. The Department was aware that the Corporation's ways of doing business were often unconventional and not in accordance with guidance and standards designed to protect public funds. It accepted too readily the Chief Executive's explanations. Responsibility for funding, monitoring and reviewing the Corporation's activities was shared between the Department's Headquarters and the Government Office for the North East, while various divisions and staff within the Department were involved in monitoring the Corporation.[21] There was, therefore, no single departmental official with overall responsibility for oversight of the Corporation's activities. Further, the Department communicated concerns about the Corporation's operations to the Chairman and the Chief Executive, rather than to the full Board or to the Audit Committee.

24. The Department considered it lacked effective sanctions other than the ultimate sanction of de-designating the Chief Executive as the Corporation's Accounting Officer. In

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[17] C&AG's Report, paras 4.8–4.9; Qs 10, 202
[18] C&AG's Report, paras 11, 4.6–4.7, 4.21; Q202
[19] Qs 19, 46, 199–201
[20] C&AG's Report, paras 4.8–4.9; Qs 2, 6, 9–10, 71, 382
[21] C&AG's Report, paras 5.2–5.4, 5.8–5.9; Qs 2–3, 6, 21, 72, 82, 85–95, 197–199, 246, 266, 270–275, 331, 376

practice, however, the Department had a range of other options which it did not use, including reducing or removing the Corporation's delegated authority to approve projects, or making changes to the Board's membership.[22]

25. The Department said it was concerned to avoid damaging confidence in the Corporation. The Department considered commissioning an independent audit of the Corporation's finances in July 1996 but were more concerned about threats that the Chairman would resign than about why the Chairman should resist such an audit.[23]

26. The Corporation was a limited life body, operating in a difficult area and adopting an ambitious and innovative approach to regeneration. Hence it posed greater risks than some public bodies. The Department accepted that its approach to sponsorship needed to be strengthened, by building on sponsored bodies' statements of internal control, focusing on the risks associated with the body's activities, and taking account of the organisation's size and how much public money was at risk. The Department could then match its sponsorship, monitoring and auditing activities to the potential risks associated with an organisation. The Department also acknowledged that even if a body was delivering its aims and objectives, there was a need to ensure it did so within the guidelines and framework set for the activity. Success was not an excuse for ignoring these.[24]

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[22] C&AG's Report, para 5.10; Qs 116–119, 129
[23] C&AG's Report, para 5.11; Qs 4–5, 72 , 85, 97, 128, 135–136, 244, 246–248, 384–385
[24] Qs 11, 129, 248, 321, 323, 329

MINUTES OF PROCEEDINGS OF
THE COMMITTEE OF PUBLIC ACCOUNTS

SESSION 2001–02

MONDAY 4 MARCH 2002

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon	Mr George Osborne
Mr Ian Davidson	Mr David Rendel
Mr Barry Gardiner	Mr Gerry Steinberg
Mr Nick Gibb	Jon Trickett
Mr Brian Jenkins	Mr Alan Williams

Sir John Bourn KCB, Comptroller and Auditor General, was further examined.

The Committee deliberated.

Mr Brian Glicksman, Treasury Officer of Accounts, was further examined.

The Comptroller and Auditor General's Report on The operation and wind-up of Teesside Development Corporation (HC 640) was considered.

Sir Richard Mottram KCB, Permanent Secretary, Department for Transport, Local Government and the Regions, was further examined; Mr Duncan Hall, former Chief Executive, Teesside Development Corporation, was examined; and Mr Joe Cavenagh, Audit Manager, National Audit Office, was examined (HC 675-i).

Jon Trickett declared an interest in having been a member of the Leeds Development Corporation.

A division of the House being called, the Chairman suspended the meeting for ten minutes.

The Committee resumed.

The witnesses were further examined.

Another division of the House being called, the Chairman suspended the meeting for ten minutes.

The Committee resumed.

The witnesses were further examined.

The witnesses withdrew.

The Committee further deliberated.

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[Adjourned until Wednesday 6 March at Four o'clock.

WEDNESDAY 17 JULY 2002

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon
Geraint Davies
Mr Frank Field
Mr Nick Gibb
Mr Brian Jenkins
Mr Nigel Jones
Mr George Osborne
Mr David Rendel
Mr Gerry Steinberg
Jon Trickett
Mr Alan Williams

Mr Tim Burr, Deputy Comptroller and Auditor General, was further examined.

The Committee deliberated (consideration of Chairman's draft Reports).

* * * * *

Draft Report (The operation and wind-up of Teesside Development Corporation), proposed by the Chairman, brought up and read.

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

Paragraphs 1 and 2 read and agreed to.

Paragraph 3 postponed.

Paragraphs 4 to 26 read and agreed to.

Postponed paragraph 3 read and agreed to.

Resolved, That the Report be the Fifty-seventh Report of the Committee to the House.

Ordered, That the Chairman do make the Report to the House.

Ordered, That the provisions of Standing Order No. 134 (Select Committees (Reports)) be applied to the Report.

* * * * *

[Adjourned until Monday 21 October at Four o'clock.

REPORTS BY THE COMMITTEE OF PUBLIC ACCOUNTS
SESSION 2001–02

Publication Date

1 Managing Risk in Government Departments (HC 336) 23/11/01
Government Reply (Cm 5393) 14/02/02

2 Improving Construction Performance (HC 337) 05/12/01
Government Reply (Cm 5393) 14/02/02

3 The Cancellation of the Benefits Payment Card Project (HC 358) 06/12/01
Government Reply (Cm 5393) 14/02/02

4 The Renegotiation of the PFI-type Deal for the Royal Armouries Museum in Leeds (HC 359) 12/12/01
Government Reply (Cm 5450) 28/02/02

5 Ministry of Defence: Major Projects Report 2000 (HC 368) 28/11/01
Government Reply (Cm 5450) 28/02/02

6 Ministry of Defence: Major Projects Report 2000—The Role of the Equipment Capability Customer (HC 369) 28/11/01
Government Reply (Cm 5450) 28/02/02

7 Sale of Part of the UK Gold Reserves (HC 396) 19/12/01
Government Reply (Cm 5470) 14/03/02

8 Office of Water Services (OFWAT): Leakage and Water Efficiency (HC 397) 04/01/02
Government Reply (Cm 5470) 14/03/02

9 Tackling Obesity in England (HC 421) 16/01/02
Government Reply (Cm 5477) 20/03/02

10 The Acquisition of German Parcel (HC 422) 11/01/02
Government Reply (Cm 5477) 20/03/02

11 Office of Gas and Electricity Markets: Giving Domestic Customers a Choice of Electricity Supplier (HC 446) 17/01/02
Government Reply (Cm 5481) 09/05/02

12 The Radiocommunications Agency's Joint Venture with CMG (HC 447) 23/01/02
Government Reply (Cm 5470) 14/03/02

13 Regulating Housing Associations' Management of Financial Risk (HC 470) . . 09/01/02
Government Reply (Cm 5470) 14/03/02

14 The Millennium Dome (HC 516) 01/02/02
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