

# Improving the Effectiveness of the Public Accounts Committee

## From One-Off Accountability to Lasting Improvement

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The UK Public Accounts Committee (PAC) is widely respected for its ability to investigate how public money is spent. Its reports are clear, evidence-based, and often expose serious weaknesses in how government programmes are planned and delivered.

Yet many of the same problems appear again and again. This paper explores why that happens. It argues that the issue is not a lack of scrutiny, but a lack of follow-through. The system is good at identifying problems, but much less effective at learning from them over time.

In response, the paper proposes a practical way forward: a Public Accountability Learning System (PALS). This would ensure that lessons from past failures are remembered, tracked, and used to shape future decisions. The aim is simple: not just to identify what went wrong, but to stop the same mistakes being repeated.

Improving the effectiveness of the PAC therefore does not require more investigation. It requires a system that ensures what is already known leads to lasting change.

## 1. Introduction

The UK Public Accounts Committee (PAC) plays a vital role in public life. It examines how government departments spend money and whether programmes deliver what they promise. Its reports are often direct and clear, highlighting problems in planning, oversight, and delivery.

In many respects, the PAC works well. It brings issues into the open, asks difficult questions, and holds senior officials to account.

Yet a pattern is hard to ignore. The same types of problems appear repeatedly. Weak oversight, over-optimistic plans, unclear accountability, and poor delivery show up again and again, across different departments and over many years.

This raises a simple but important question: if the problems are well understood, why do they keep happening?

The answer suggested in this paper is straightforward.

*The PAC is effective at identifying problems, but the wider system is not set up to remember and act on what it learns.*

As a result, problems are exposed, responses are made, but the underlying issues are not fully addressed. Over time, similar failures reappear.

*Without a system for learning, accountability on its own cannot deliver lasting improvement.*

This paper explores that gap and proposes a practical way to close it.

## 2. Why Problems Keep Coming Back

The current approach to accountability tends to follow a familiar pattern.

A problem is identified. An investigation takes place. A report is published. A response is made.

Then attention moves on.

Each step is important, and each is carried out seriously. But the process has a weakness: it does not reliably carry learning forward.

People move roles. Priorities change. Reports are filed away. Over time, the same conditions that caused the original problem can re-emerge.

This means that failure is not always corrected. Instead, it can quietly repeat itself in a new form.

## 3. A Pattern of Recurrence

Looking across PAC reports over time, certain themes appear again and again:

- ❖ plans based on unrealistic assumptions;
- ❖ unclear or fragmented responsibility;
- ❖ weak oversight of delivery;
- ❖ failure to learn from earlier programmes.

These are not one-off mistakes. They are recurring patterns.

A clear illustration can be seen in the Ajax armoured vehicle programme. Over a number of years, successive reviews identified familiar issues: over-optimistic assumptions, weak oversight, and difficulties in managing complex supplier relationships. Despite repeated scrutiny, many of these problems persisted, contributing to delay, disruption, and loss of confidence.

This pattern is not unique to Ajax. It reflects broader conditions that are not being fully addressed across government.

## 4. From One-Off Accountability to Lasting Improvement

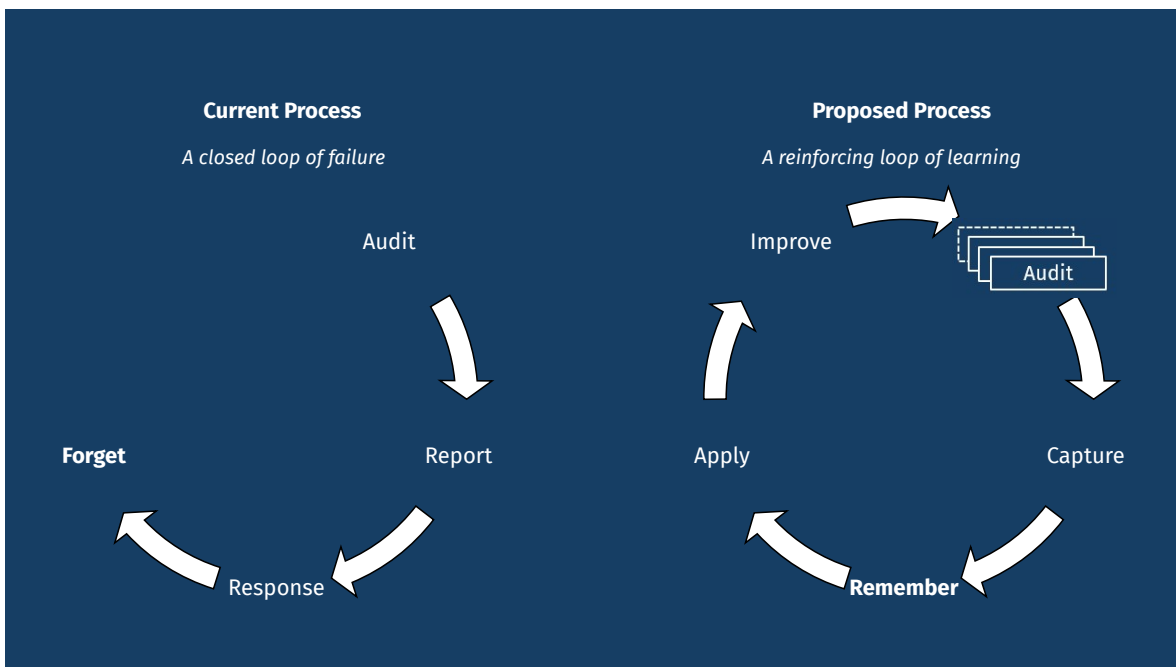
The current system is good at shining a light on problems. But lasting improvement requires something more.

It requires the ability to:

- ❖ remember what has gone wrong before;
- ❖ keep track of whether it has been fixed;
- ❖ use that knowledge when making future decisions.

Without these capabilities, each problem is treated as if it were new, even when it is not.

With them, the system can begin to improve over time, rather than simply reacting to events.



The figure above illustrates the difference. In the current model, audit leads to report and response, but the system does not reliably retain what it has learned. The result is a closed loop in which similar problems return. In the proposed model, lessons are captured, remembered, applied, and used to improve future decisions. Learning accumulates rather than being lost.

## 5. A Practical Proposal: A Public Accountability Learning System

To make this shift, the paper proposes a Public Accountability Learning System (PALS).

This is not about creating another layer of investigation. It is about making better use of what is already known.

Elements of this approach already exist within government. Audit bodies identify recurring issues, departments conduct reviews, and central functions provide guidance and oversight.

However, these elements are not integrated into a single, persistent learning system. In particular, there is no consistent mechanism that ensures lessons identified through PAC scrutiny are retained, tracked over time, and systematically applied to future decisions.

The result is that learning is partial and fragmented. It does not reliably accumulate or translate into lasting change.

The system would work in five simple steps.

### 5.1. Capture the lessons

Key findings from PAC reports would be translated into a small number of recurring issues, such as governance, planning, or oversight.

### 5.2. Keep a living record

These issues would be stored in a central register that shows where they have occurred before, what was done about them, and what happened next.

### 5.3. Assign responsibility

Each issue would have a named owner responsible for ensuring that progress is tracked over time.

### 5.4. Review progress

At set intervals, there would be a check on whether the underlying problem has actually been addressed.

### 5.5. Use the lessons

Most importantly, past lessons would be used when new programmes are designed and approved.

*No major programme would proceed without showing how it has taken account of similar problems identified in the past.*

This would ensure that experience shapes future decisions, rather than being lost.

## 6. How This Could Be Introduced

This approach does not require significant new resources. It builds on existing functions of audit, oversight, and approval.

The primary requirement is coordination: ensuring that lessons already identified are retained, tracked, and used in future decisions.

In practice, the cost of implementing such a system is likely to be modest when compared to the cost of repeated programme failure.

This approach does not require a large new organisation. It can be introduced in stages.

### 6.1. Start small

Begin with one or two areas where problems often recur, such as digital programmes or procurement.

### 6.2. Build into existing processes

Integrate the approach into existing approval and oversight systems, rather than creating parallel structures.

### 6.3. Strengthen follow-through

Make it clear that repeated problems require explanation, and that past lessons must be considered.

### 6.4. Make it part of how government works

Over time, embed the approach into normal practice so that learning becomes routine.

## 7. What Would Change

If implemented, this approach would lead to a shift in how accountability works.

It would move from:

- ❖ one-off responses to ongoing improvement;
- ❖ focusing on individual failures to addressing underlying causes;
- ❖ identifying problems to preventing them from recurring.

This is a shift from simply observing failure to reducing it over time.

## 8. Conclusion

The Public Accounts Committee plays an essential role in identifying problems in public spending and programme delivery. Its effectiveness in doing so is not in question.

The challenge lies elsewhere.

*The PAC does not need to be strengthened. It needs to be supported by a system that ensures its findings lead to lasting change.*

Until learning is built into the process, problems will continue to be visible but persistent.

The question is no longer whether government can identify its mistakes.

It is whether it can stop repeating them.

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