



National Audit Office

Comptroller and Auditor General
Sir Amyas Morse KCB

Kate Hoey MP
House of Commons
London
SW1A 0AA

By email: HoeyK@parliament.uk

Helping the nation spend wisely

Telephone +44 (0)20 7798 7777
Facsimile +44 (0)20 7798 7990
Email amyas.morse@nao.gsi.gov.uk

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Dear Kate,

GARDEN BRIDGE

Thank you for your letter of 26 May 2016, and for taking the time to talk to me on 10 June. I fully appreciate that this is a project of significant interest, especially to your constituents.

As we discussed, our remit is limited to scrutinising the decisions taken by central government in relation to the grant given by the Department for Transport, since local accountability and audit arrangements are in place for the primary public body concerned, Transport for London (TfL). This consists principally of the Greater London Authority Oversight Committee, supported by locally appointed auditors – in the case of TfL, Ernst & Young LLP - who are charged with concluding on whether proper arrangements are in place to secure value for money, as well as issuing a true and fair opinion on the financial statements of TfL.

The majority of the issues you raise in your letter relate to the expenditure decisions and other actions of the Garden Bridge Trust and/or TfL, so are not within our remit for examination. This includes the issues of procurement and the nature of the expenditure incurred to date.

In respect of local auditors, the NAO sets standards for their conduct – including on independence – but the enforcement of these standards is the responsibility of Public Sector Audit Appointments Limited, as set out in my letter to you of 23 May 2016. We have no further remit in this regard.

Finally, you suggested that we ask for the project to be halted while we investigate. The NAO is fully independent of government, and has no power to enforce the pausing of a project. We also have no powers over the Garden Bridge Trust.

However, it is within the remit of the NAO to examine the Department for Transport's decision to commit £30 million of central government funds to the project, and to look at how it has exercised controls over the grant. I intend to carry out an investigation looking into the Department's role in respect of the project which I expect to publish later in the early autumn. This investigation will set out the facts surrounding the Department's support for the project. It will not look to conclude upon the value for money of the project as a whole.

AMYAS C E MORSE