



National Audit Office

A SHORT GUIDE

The NAO's work on the Department for Environment, Food and Rural Affairs



National Audit Office

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This short guide is one of 17 we have produced covering our work on each major government department. It summarises our work during the last Parliament, reflecting programmes and spending before the May 2010 General Election, and as such does not reflect changes introduced by the new Government.

These guides are designed to provide Members of Parliament, and particularly select committees, with a quick and accessible overview of our recent work and how we can help with the scrutiny of government. The guides are not intended to provide an overall assessment of the departments' performance but simply to illustrate, with examples, the range of our work. Where the examples refer to specific weaknesses and recommendations, departments have in many cases taken action since to address them.

In the last year, we also supported the Environment, Food and Rural Affairs Select Committee by preparing a Performance Briefing which gave an overview of the work and performance of the Department based on 2008-09 data. We will continue to support all select committees in 2010-11, providing further briefing on each major department and supporting specific inquiries where our expertise and perspective can add value.

introduction

about

About the Department

The Department's responsibilities

The Department for Environment, Food and Rural Affairs (the Department) develops and implements policy relating to the environment, food and rural issues. It is also responsible for negotiating EU agricultural and rural funding on behalf of the UK.

In October 2008, the Department's responsibility for policy on mitigating climate change at national and international level was transferred to the Department of Energy and Climate Change (DECC), although responsibility for adapting to climate change and promoting sustainable consumption and production remains with the Department.

The Department devolves most of the delivery of its aims to its delivery bodies (Appendix 1). The largest of these are the Environment Agency, Natural England and the Rural Payments Agency.

Where the Department spends its money

In 2008-09, the Department spent £4.9 billion, of which about three-quarters was spent through its delivery bodies.

The diagram opposite shows the Department's funding to its delivery bodies of £1 million or over. Many of these bodies receive funding from the industries they support, by way of levies or charges for their services (accounting for the difference between funding and total spend shown opposite).

The Forestry Commission, which is a non-ministerial government department in its own right, received £81 million from the Department.

The Department receives funding from the European Commission to deliver the Common Agricultural Policy and other initiatives. The majority of this funding is spent by the Rural Payments Agency, some £2.1 billion in 2008-09.

In 2008-09 the Department spent £4.9 billion, of which about three-quarters was spent through its delivery bodies.

TO FIND OUT MORE ON OUR
WORK IN THIS SECTOR VISIT
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Where the money goes (2008-09 data)



Source: National Audit Office

NOTES

- 1 Animal Health, Natural England and the Consumer Council for Water all show more funding than expenditure as the funding is on a cash basis whereas the expenditure is on an accruals basis.
- 2 This figure shows delivery bodies in 2008-09. There have since been several changes, which are detailed in Appendix 1.
- 3 The Department provided a grant of £46.6 million in 2008-09 to fund National Parks and Broads Authorities.
- 4 The Department also sponsors the Covent Garden Market Authority and the Sea Fish Industry Authority, which are not shown in the diagram as they are funded by fees charged or by levies.

financial management

Financial management

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. To provide assurance that resources are being appropriately managed and controlled, organisations have to publish Statements on Internal Control with their Annual Financial Statements.¹

Financial governance and reporting

We audit the accounts of the Department and many of its delivery bodies. In addition, each year we audit the UK's expenditure under the Common Agricultural Policy and report to the European Commission. Our audit work involves understanding the business of each organisation, examining internal controls, agreeing the accounting policies, auditing their transactions, liabilities and assets and confirming that the accounts present a true and fair view. We also consider whether the transactions of the Department are in accordance with Parliament's intentions.

We reported on the Department's Resource Accounts in 2006-07 and 2007-08, on the administration of the European Commission Single Payment Scheme,² financial management within the Department and its delivery bodies, and accounts production.

In 2008-09, we qualified our opinion on the accounts of the Department because of two issues at the Rural Payments Agency which were significant enough to affect the Department's accounts.

- The Rural Payments Agency had not complied with a new accounting standard on the effects of foreign exchange rates. The Agency pays out European Commission funds in sterling but is reimbursed in Euros. These transactions were translated at an incorrect rate, which meant that the accounts did not show the full impact of changes in exchange rates during the year.
- The European Commission imposed financial penalties of £92 million on the Department and the Agency. These penalties were imposed as the Agency had not complied in full with the European Regulations for certain agricultural subsidies. This expenditure is irregular as it is not in accordance with Parliament's intention.

The Rural Payments Agency's accounts were qualified in 2008-09 because of these two issues and also as the Agency could not provide evidence to support the amount included in the accounts for overpayments on the Single Payment Scheme.

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FINANCIAL MANAGEMENT WORK
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¹ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

² The Single Payment Scheme is the principle agricultural subsidy scheme in the European Union.

We work with the Department and its sponsor bodies to improve their published Statements on Internal Control to ensure that they are supported by robust evidence that controls are sufficiently reliable and that they comply with Treasury guidance. The Department's 2008-09 Statement outlined control weaknesses in the Department and its sponsor bodies, including the major problems at the Rural Payments Agency which led to the accounts qualification.

In 2010, we are working with the Department to identify how the Statement on Internal Control could be developed further to increase the usefulness and transparency of reporting. We have also provided the Department's Audit Committee with our own **guidance on the Statement**.³

In March 2008, we published a report on the **Department for Environment, Food and Rural Affairs: management of expenditure**.⁴ Our key findings and elements of good practice are opposite.

The Department's management of expenditure⁴ March 2008

'For longer-term success, [financial management] will need to remain a top priority for senior officials in the Department and its delivery bodies, and managers throughout the organisation will need to produce reliable cost estimates of activities and objectives to justify resource bids and track the cost-effectiveness of work done. Without these key factors, resources will not be utilised in the most cost-effective manner in support of the Department's strategic objectives, putting at risk the value for money of its services, projects and policy initiatives.'

Our findings:

'The Department and some delivery bodies ... prepared business plans and corporate strategies by function not by the Department's or their own organisation's corporate objectives.'

'Some of the Department's delivery bodies ... build their budgets from their work plans but others set their budgets on the same basis as the prior year plus or minus any overall percentage change in the funding available.'

'The absence of realistic spending limits cascaded to each team and the mismatch with the total resources available to the Department made it difficult to agree budget revisions without lengthy discussions.'

We identified key elements of good practice:

- Allocate funds according to the strategic objectives of the organisation.
- Set budgets based on work plans and challenge them closely.
- Hold managers to account for the management of their resources.
- Raise the profile of financial management through rigorous scrutiny and debate at Management Board meetings enabling early corrective action to be taken to address emerging risks.

³ *The Statement on Internal Control: A Guide for Audit Committees*, www.nao.org.uk/guidance___good_practice/audit_of_financial_statements.aspx

⁴ *Department for Environment, Food and Rural Affairs: Management of Expenditure*, www.nao.org.uk/publications/0708/deframanagement_of_expenditur.aspx

Efficiency

We are undertaking a programme of work to validate the value for money savings reported by major government departments between 2008-09 and 2010-11. The Department had an ongoing programme of efficiency savings at the time of the May 2010 General Election, aiming to achieve savings worth £381 million by the end of 2010-11.

We are planning to review the Department's savings in early 2011.

Examples of validation work⁵ we have performed on the savings reported by other departments can be found on our website.

We also examine aspects of efficiency in our value for money reports to Parliament on the Department and its sponsored bodies (Appendix 2).

The findings and recommendations from our report on the Rural Payments Agency's administration of the Single Payments Scheme, the third such report in four years, are outlined opposite. The Agency experienced considerable difficulties in processing applications and paying farmers in the 2005 scheme, and generated a large backlog of work which it has since struggled to address alongside the annual scheme processing cycle. Our latest reports show that the Department and the Agency have not yet resolved these problems.

Single Payment Scheme by the Rural Payments Agency⁶ October 2009

'There has been a serious lack of attention to the protection of taxpayers' interests over the administration of the scheme.'

We found that:

- Costs of administration were very high: average cost of a claim in England was £1,743 compared to £285 in Scotland.
- Cost to correct earlier errors and to establish extent of overpayments is approximately £119 million to date (staff costs and associated overheads).
- IT systems are cumbersome and expensive, having cost an estimated £350 million to develop and implement, including almost £130 million over the last two years.

We recommended that the Department and Agency:

- Determine the potential costs and benefits of introducing a longer-term contract or service level agreement with an organisation to develop and operate a suitable payment system.
- Establish the full extent of overpayments and determine an appropriate action plan.

- Determine what is needed to keep existing systems operational and consider the business case for investment in a new IT support system.

Current position:

These issues are still live. The Public Accounts Committee took evidence on our report in December 2009, and:

- concluded that the Department does not have a clear understanding of the costs of administering the Scheme and had been reluctant to act; and
- asked for regular updates on progress to see that its concerns are being addressed.

In September 2009, the Department announced it was undertaking a wide-ranging review into the financial and operational functions of the Agency. In March 2010, the then Minister announced a new set of targets for the Agency.⁷

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WORK ON EFFICIENCY VISIT
WWW.NAO.ORG.UK



⁵ *Independent Reviews of reported CSR07 Value for Money savings*, www.nao.org.uk/publications/0910/independent_reviews_of_vfm_sav.aspx

⁶ *A Second Progress Update on the Administration of the Single Payment Scheme by the Rural Payments Agency*, www.nao.org.uk/publications/0809/2nd_progress_report_on_single.aspx

⁷ *Hansard*, 16 July 2009, Column 54WS, www.publications.parliament.uk/pa/cm200809/cmhansrd/cm090716/wmstext/90716m0004.htm



The NAO also produces a wide range of cross-cutting work that considers aspects of efficiency across government.

The NAO also produces a wide range of cross-cutting work that considers aspects of efficiency across government (Appendix 3). The findings and recommendations are designed to support all departments to achieve greater efficiencies. For example, our report on **Reorganising central government**⁸ examined the efficiency of Machinery of Government changes, such as those at the Department and its delivery bodies. We found that:

‘the ability of central government bodies to identify reorganisation costs is very poor,’ because of a lack of standardised approach, no requirement to set reorganisation budgets or to disclose the costs of changes.

Our key recommendations are applicable to any future reorganisations.

- There should be a single team in government with oversight and advance warning of all government reorganisations.
- For announcements of significant reorganisations, a statement should be presented to Parliament, quantifying expected costs, demonstrating how benefits justify these costs and showing how both will be measured and controlled.
- Intended benefits should be stated in specific measurable terms that enable their later achievement (or otherwise) to be demonstrated.

⁸ *Reorganising central government*, http://www.nao.org.uk/publications/0910/reorganising_government.aspx

Use of information

The life blood of a successful organisation is the quality of information on which it makes decisions and monitors and assesses performance. Poor quality information leads to inefficiency and waste and can result in excess or unnecessary costs. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.⁹

Testing the reliability of performance data across government

We carry out work across government to test the systems used by departments to generate performance data. This work provides assurance to Parliament and the public about whether these systems are adequate, and supports better performance management by Government.

Under the previous Government, Public Service Agreements (PSAs) were the agreements between the Treasury and individual departments which set out priority areas for the Government's work and against which the departments reported their performance. For the period 2008-2011, 30 PSAs were used by departments to measure and report progress, each underpinned by several indicators.

In October 2009, we published our **Fifth Validation Compendium Report**,¹⁰ which reviewed data systems underpinning 13 of the Government's PSAs:

'... the slow progress being made by some government departments in achieving better quality information about their own performance is a matter for concern. The NAO has found that one third of the PSA data systems used by departments have weaknesses and just over a tenth remain unsatisfactory.'

Our Sixth Compendium Report, for PSAs across the whole of government, will be published shortly.

The Treasury announced in June 2010 that it had ended the system of Public Service Agreements and that in future departmental business plans would include the data the public can use to hold departments to account.¹¹

We will continue to apply the lessons from our work validating the PSA data systems when looking at Government's performance data in future.

Use of information by the Department

The Department for Environment, Food and Rural Affairs had lead responsibility for PSA 28 to 'secure a healthy natural environment for today and the future'.

Our **June 2010 report**¹² looked at the Department's data systems to support PSA 28. We concluded that one of the five data systems was fit for purpose and the remaining four data systems were broadly appropriate but in need of strengthening.

We also provided a **Briefing to the Environment, Food and Rural Affairs Select Committee**¹³ in October 2009, which covered the Department's assessment of its

⁹ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

¹⁰ *Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?*, www.nao.org.uk/publications/0809/5th_validation_report.aspx

¹¹ *HM Treasury: The Spending Review Framework*, June 2010 (paragraph 2.7).

¹² *Public Service Agreement data systems reviews 2010*, www.nao.org.uk/PSA-validation-2010

¹³ *Performance of the Department for Environment, Food and Rural Affairs: Briefing for the House of Commons Environment, Food and Rural Affairs Committee*: www.nao.org.uk/publications/0809/briefing_efra.aspx

progress against its PSA and other objectives. The most recent public statement by the Department on progress against its PSA and other performance indicators was in its 2009 Autumn Performance report.¹⁴

In addition, we have reported on weaknesses in the Department's financial and performance information in relation to its projects and programmes. Our report on The health of livestock and honeybees in England highlighted a number of concerns (below).

We have also reported on limitations in the way programme targets are set and monitored. In our report on the **Business Resource Efficiency & Waste Programme**¹⁷ we were unable to conclude whether the £240 million spent on the Programme was value for money because:

'... the Department did not have comprehensive and timely data to target resources effectively and did not establish specific, quantified objectives for the Programme.'

The Environment, Food and Rural Affairs Select Committee report on Waste Strategy for England also noted that a lack of up-to-date information hampered the development of waste management policies and made the monitoring of progress difficult. The Department is undertaking a survey of commercial and industrial waste which aims to help inform future policy in this area.

Our report on **Defra's organic agri-environment scheme** (March 2010)¹⁸ found that the Department had over-optimistic and simplistic forecasts of take-up, leading to a risk that some of the EU funding for the Scheme would have to be returned. We recommended that:

'The Department should apply a robust framework for methodical scrutiny and challenge of plans and budgets to all its projects; consider the impact of a range of potential outcomes in terms of cost and impact on scheme objectives put in place from the outset arrangements for monitoring and evaluation; establish contingency plans up front; and set trigger points for implementing them in the event performance falls short of forecast.'

The health of livestock and honeybees in England¹⁵ March 2009

'The Department does not have sufficiently robust financial or performance information on controlling diseases to assess routinely the costs and benefits of interventions, and to underpin a transparent and equitable cost-sharing scheme.'

We found that:

The Department is consulting on a scheme to share the responsibility and cost of protecting animal health with farmers.

Its financial information is focused upon reporting within internal management structures and cannot be used readily to calculate accurate figures for the full cost of managing specific farm animal diseases.

We recommended that:

The Department should track funding streams and apportion direct and indirect costs to each disease control programme regularly. Understanding the full costs of managing specific disease risks, combined with an assessment of the likelihood and impact of different diseases, would better inform the Department's budgeting.

Current position:

In July 2009, the Department announced it was setting up a joint industry and government working group to advise on how best to develop the body which will oversee responsibility and cost sharing. In January 2010, it published a draft Animal Health Bill¹⁶ to help implement its plans for responsibility and cost sharing to deliver improved animal health and welfare in England.

¹⁴ *Department for Environment, Food and Rural Affairs Autumn Performance Report 2009.*

¹⁵ *The health of livestock and honeybees in England*, www.nao.org.uk/publications/0809/the_health_of_livestock.aspx

¹⁶ *HM Government, Draft Animal Health Bill*, January 2010.

¹⁷ *Department for Environment, Food and Rural Affairs: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme*, www.nao.org.uk/publications/0910/business_waste.aspx

¹⁸ *Defra's organic agri-environment scheme*, www.nao.org.uk/publications/0910/organic_farming.aspx

delivery

Service delivery

Public services are different in the way they are delivered but their quality and cost effectiveness depends on a number of common minimum requirements. For example, service delivery requires sound programme and project management, strong commercial skills, effective IT enabled business change, and a real understanding of customer needs. Many of our reports to Parliament cover these issues. We summarise below some of this work, organised by key areas of the Department's business.¹⁹

The Department relies on a large number of external bodies to deliver its objectives, each of which has its own specific objectives although responsibility ultimately rests with the Department. If the Department does not manage these bodies effectively, there are risks to the performance and value for money of its programmes.

The health of livestock and honeybees in England March 2009



In our report on the [The health of livestock and honeybees in England](#)²⁰ We found that:

'The Department is in the process of transferring more delivery responsibilities to Animal Health. The current division of responsibilities blurs the distinction between policy and delivery, such that Animal Health does not yet have a clear responsibility for working proactively with the farming industry to minimise the risk of notifiable disease.'

In January 2010, the Department announced that a joint government-industry body would make decisions on animal health to ensure better management of disease.²¹

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¹⁹ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

²⁰ *The health of livestock and honeybees in England*, www.nao.org.uk/publications/0809/the_health_of_livestock.aspx

²¹ Department for Environment, Food and Rural Affairs Press Release 25 January 2010 11/10.

Single Payment Scheme by the Rural Payments Agency

October 2009



When we first reported on [the administration of the Single Payment Scheme by the Rural Payments Agency](#)²² in 2006, we found that the difficulties in making payments had caused distress to a significant minority of farmers and undermined the farming industry's confidence in the Agency.

Our most recent [report on the Single Payment Scheme](#)²³ found that 'Farmers appear more satisfied with the administration of the scheme than in previous years,' although 'The Agency has been slow to notify farmers of overpayments, and the lack of information in the letters sent out, and uncertainties over the calculations made, have led to further queries.'

The Comptroller and Auditor General stated that:

'There has been a lack of senior management ownership of the scheme in the Agency and the Department, even though the risks were previously highlighted by the Committee of Public Accounts.'

We concluded that:

'The fault does not lie with the Agency alone as the Department has not adequately engaged with the issues we highlighted in our earlier reports about this scheme. The review announced by the Department in September 2009 is a late response to long-standing issues.'

We found key weaknesses in relation to the Department's scrutiny of the Rural Payments Agency.

Oversight and scrutiny

The Department's structure for overseeing the Rural Payments Agency did not work effectively. The Department established a strategic advisory board and a delivery review board, but neither of these reviewed operational performance effectively.

Escalation and reporting back of risks and issues

There were inconsistencies in how risks and issues were reported back to the Department on the performance of the Agency.

Management and board reporting

Departmental targets set for the Agency did not give a comprehensive view of its performance. Not enough information was fed to departmental boards about the Rural Payments Agency's performance on a wide range of indicators, instead focusing narrowly on ministerial targets. Our assessment of the performance of the Agency did not accord with some of the Department's assessments against these targets.

Business Resource Efficiency and Waste Programme

March 2010



In our report on the [Business Resource Efficiency and Waste Programme](#)²⁴ we found that:

'The Department did not establish sufficiently robust arrangements to oversee the performance of those organisations delivering the Programme's initiatives.' We recommended that it:

'Use performance data to challenge the funded bodies effectively.'

The Department has, from April 2010, simplified arrangements by bringing together its initiatives under the leadership of a single body, Waste and Resources Action Programme (WRAP).²⁵

22 *The Delays in Administering the 2005 Single Payment Scheme in England*, www.nao.org.uk/publications/0506/the_delays_in_administering_th.aspx

23 *A Second Progress Update on the Administration of the Single Payment Scheme by the Rural Payments Agency*, www.nao.org.uk/publications/0809/2nd_progress_report_on_single.aspx

24 *Department for Environment, Food and Rural Affairs: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme*, www.nao.org.uk/publications/0910/business_waste.aspx

25 *How WRAP will look from 1 April 2010*, www.wrap.org.uk/media_centre/press_releases/how_wrap_will_look.html

Appendices

1 The Department's delivery bodies 2010-11

Delivery body type	Body name	
Executive Agencies	Animal Health	
	Centre for Environment, Fisheries and Aquaculture Science	
	Food and Environment Research Agency ²⁶	
	Rural Payments Agency	
	Veterinary Laboratories Agency	
	Veterinary Medicines Directorate	
Executive Non-Departmental Public Bodies (NDPBs)	Agriculture and Horticulture Development Board	
	Commission for Rural Communities	
	Consumer Council for Water	
	Environment Agency	
	Gangmasters Licensing Authority	
	Marine Maritime Organisation ²⁷	
	Natural England	
	Royal Botanic Gardens, Kew	
	Sea Fish Industry Authority	
	Sustainable Development Commission	
	Joint Nature Conservation Committee	
	National Forest Company	
	Advisory NDPBs (Department funded)	Advisory Committee on Hazardous Substances
		Advisory Committee on Organic Standards
Advisory Committee on Packaging		
Advisory Committee on Pesticides		
Advisory Committee on Releases to the Environment		
Agricultural Dwelling House Advisory Committees		
Air Quality Expert Group		
Bovine TB Science Advisory Board		
Darwin Advisory Committee (the Darwin Initiative)		
England Implementation Group of The Animal Health and Welfare Strategy for Great Britain		

²⁶ Replaced the Central Science Laboratory and Government Decontamination Service from 1 April 2009.

²⁷ Replaced the Marine and Fisheries Agency from 1 April 2010.

Delivery body type	Body name
	Expert Panel on Air Quality Standards
	Farm Animal Genetics Resources Group
	Farm Animal Welfare Council
	Independent Agricultural Appeals Panel
	Inland Waterways Advisory Council
	Pesticide Residues Committee
	Royal Commission on Environment Pollution
	Science Advisory Council
	Veterinary Products Committee
	Veterinary Residues Committee
	Zoos Forum
	Spongiform Encephalopathy Advisory Committee (jointly funded with Department of Health and Food Standards Agency)
Tribunal NDPBs	Agricultural Land Tribunal (England)
	Plant Varieties and Seeds Tribunal
Public Corporations	British Waterways
	Covent Garden Market Authority
Other Bodies	Agricultural Wages Board for England and Wales
	Agricultural Wages Committee
	British Wool Marketing Board
	Broads Authority
	National Parks Authorities
	Waste and Resources Action Programme
Non-Ministerial Department	Forestry Commission
Forestry Commission Sponsor Bodies	Forest Research (Agency)
	Forest Enterprise England (Public Corporation)

2 Reports by the National Audit Office on the Environment, Food and Rural Affairs sector since 2005

			Parliamentary Session
31 March 2010	Defra's organic agri-environment scheme	HC 513	2009-2010
5 March 2010	Department for Environment, Food and Rural Affairs: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme	HC 216	2009-2010
15 October 2009	A Second Progress Update on the Administration of the Single Payment Scheme by the Rural Payments Agency	HC 880	2008-2009
4 March 2009	The health of livestock and honeybees in England	HC 288	2008-2009
4 February 2009	The Warm Front Scheme	HC 126	2008-2009
14 January 2009	Department for Environment, Food and Rural Affairs: Managing the waste PFI programme	HC 66	2008-2009
21 November 2008	Natural England's Role in Improving Sites of Special Scientific Interest	HC 1051	2007-2008
11 November 2008	Programmes to reduce household energy consumption	HC 1164	2007-2008
6 March 2008	Department for Environment, Food and Rural Affairs: Management of Expenditure	HC 309	2007-2008
22 November 2007	The Carbon Trust: accelerating the move to a low carbon economy	HC 7	2007-2008
15 June 2007	Environment Agency: Building and maintaining river and coastal flood defences in England	HC 528	2006-2007
18 October 2006	The Delays in Administering the 2005 Single Payment Scheme in England	HC 1631	2005-2006
26 July 2006	Department for Environment, Food and Rural Affairs: Reducing the reliance on landfill in England	HC 1177	2005-2006
9 June 2006	Department for Environment, Food and Rural Affairs and The Countryside Agency: The right of access to the open countryside	HC 1046	2005-2006
17 June 2005	Environment Agency: Efficiency in water resource management	HC 73	2005-2006

3 Recent cross-government NAO reports of relevance to the Environment, Food and Rural Affairs sector

			Parliamentary Session
18 March 2010	Reorganising central government	HC 452	2009-2010
6 November 2009	Commercial skills for complex government project	HC 962	2008-2009
21 October 2009	Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?	HC 465	2008-2009
16 October 2009	Government cash management	HC 546	2008-2009
29 April 2009	Addressing the environmental impacts of government procurement	HC 420	2008-2009
26 March 2009	Innovation across central government	HC 12	2008-2009
27 February 2009	Helping Government Learn	HC 129	2008-2009
13 February 2009	Recruiting civil servants efficiently	HC 134	2008-2009
5 February 2009	Assessment of the Capability Review programme	HC 123	2008-2009
19 December 2008	Central government's management of service contracts	HC 65	2008-2009
28 November 2007	Improving the efficiency of central government's office property	HC 8	2007-2008

4 Other sources of information

Reports from the Committee of Public Accounts

16 December 2009	First Report of Session 2009-10 A second progress update on the administration of the Single Payment Scheme by the Rural Payments Agency	HC 98
24 July 2009	Thirty-sixth Report of Session 2008-09: The Warm Front Scheme	HC 350
14 July 2009	Thirty-sixth Report of Session 2008-09 The health of livestock and honeybees in England	HC 366
7 July 2009	Thirty-fourth Report of Session 2008-09 Natural England's Role in Improving Sites of Special Scientific Interest	HC 244
3 March 2009	Fifth Report of Session 2008-09 Programmes to reduce household energy consumption	HC 228
4 September 2008	Fortieth Report of Session 2007-08 Department for Environment, Food and Rural Affairs: Management of Expenditure	HC 447
15 July 2008	Twenty-ninth Report of Session 2007-08 A progress update in resolving the difficulties in administering the Single Payment Scheme in England	HC 285
20 May 2008	Twenty-first Report of Session 2007-08 The Carbon Trust: Accelerating the move to a low carbon economy	HC 157
18 December 2007	Fourth Report of Session 2007-08 Environment Agency: Building and maintaining river and coastal flood defences in England	HC 175
30 October 2007	Fifty-seventh Report of Session 2006-07 Department for Environment, Food and Rural Affairs: Reducing the reliance on Landfill in England	HC 212
6 September 2007	Fifty-fifth Report of Session 2006-07 The Delays in Administering the 2005 Single Payment Scheme in England	HC 893
21 June 2007	Thirty-second Report of Session 2006-07 The right of access to open countryside	HC 91
9 May 2006	Fortieth Report of Session 2005-06 Environment Agency: Efficiency in water resource management	HC 749
1 November 2005	Ninth Report of Session 2005-06 Foot and Mouth Disease: applying the lessons	HC 563

Cabinet Office Capability Reviews

<http://www.civilservice.gov.uk/about/improving/capability/reports.aspx>

March 2009	Cabinet Office	Department for Environment, Food and Rural Affairs: Progress and next steps
March 2008	Cabinet Office	Capability Review of Department for Environment, Food and Rural Affairs: One Year Update
March 2007	Cabinet Office	Capability Review of the Department for Environment, Food and Rural Affairs

Where to find out more

The National Audit Office website is
www.nao.org.uk

If you would like to know more about the NAO's work on the Department for Environment, Food and Rural Affairs, please contact:

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