National Audit Office

Report
by the Comptroller
and Auditor General

Implementing the UK's exit
from the European Union

Infrastructure and Projects Authority

Our vision is to help the nation spend wisely.

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National Audit Office

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from the European Union

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This briefing describes how the Infrastructure and Projects Authority (the Authority) is supporting departments as they initiate and deliver projects to implement exiting from the European Union (EU).

The National Audit Office's programme of work on exiting the EU

Leaving the European Union will be a key moment for the UK, and one that will have a very significant impact across the public sector.

The NAO has an ongoing programme of work across government to examine how government is organising itself to deliver a successful exit from the EU. This document is one of a series of reports that provides insight on aspects of government's preparedness for exiting the EU.

Our back catalogue of work is set out in Appendix One.

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Key facts

10

out of 138 existing projects on the Government Major Projects Portfolio (GMPP), as of March 2017, that the Authority has assessed will be affected by EU Exit

9

Number of departments the Authority has supported by reviewing the set-up or governance of projects to implement EU Exit

15

The number of reviews (beginning in June 2017) that the Authority is undertaking of high-priority work streams related to EU Exit

250–300

The Authority's estimated range of the number of new project and programme managers to be recruited for EU Exit-related projects by the end of 2017-18

Introduction

This briefing examines how the Infrastructure and Projects Authority (the Authority) is supporting the Department for Exiting the European Union (DExEU) and other departments as they prepare for implementing EU Exit.

As we highlighted in our report *The Department for Exiting the European Union and the centre of government*, DExEU had identified 313[1] work streams of varying size and complexity required to support a successful EU Exit. Some of these will be managed as projects while others may impact on existing projects needed for infrastructure and public services. Given the Authority's role in assuring and making transparent the performance of government's riskiest and biggest projects and building government's capability to deliver projects, it has a significant role in providing support for the implementation of EU Exit while continuing its work with government's existing portfolio of projects.

We are examining this now as part of our suite of reports on government's preparations for EU Exit. In January 2016, prior to the referendum on leaving the EU, we reported in *Delivering major projects in government: a briefing for the Committee of Public Accounts* that government had an over-ambitious portfolio in terms of the volume, scale and complexity of its projects. We highlighted the need for better early planning, prioritisation and performance measurement. This briefing describes how the Authority is responding, given the increased challenge posed by EU Exit.

This briefing sets out that:

- there are 10 existing projects on the Government Major Projects Portfolio (GMPP) assessed as being impacted by EU Exit. As of June 2017, there were no new EU Exit implementation projects that had entered the GMPP;

- the Authority identified in May 2017 that departments need to prioritise to make room for both new EU Exit and other projects;

- EU Exit work has increased the volume of the Authority's work and the extent to which the Authority is getting involved in supporting DExEU and other departments with their early preparations for EU Exit including planning;

- the Authority is adapting its assurance activities to meet the particular challenges of EU Exit projects;

- the Authority is helping departments to recruit project and programme management professionals needed, in part, to staff EU Exit projects;

- EU Exit has increased work in the Authority's Operations, Project Profession and Standards, and Finance and International teams; and

- the Authority has received extra resources needed in part to carry out the new work required by EU Exit.

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1 Our report *Implementing the UK's exit from the European Union: The Department for Exiting the European Union and the centre of government, November 2017* sets out in detail that: the 313 work streams are from DExEU's register and some departments may have a different count of work streams; the number of work streams has fluctuated and 313 work streams is the position as at 10 November; The nature and the scale of implementation of work tasks varies in size and complexity.

The Authority has a supporting role within government for implementing EU Exit

Different parts of government have primary responsibilities for negotiations, oversight and delivery alongside Number 10. The Authority is one element of the specialist support that the Cabinet Office is providing to government.

Negotiations[1]

Europe Unit

UK Permanent Representation

Coordination and oversight

HM Treasury[2]

Department for Exiting the European Union (DExEU)

Cabinet Office[2]

Planning and implementation

Departments

Arm's-length bodies and regulators

Specialist support

Civil Service Human Resources

Government Commercial Function

Government Digital Service

Government Legal Department

Infrastructure and Projects Authority

Notes

1   Officials from departments are also involved in negotiations, with HM Treasury and the Home Office leading on aspects of the negotiations.

2   HM Treasury and the Cabinet Office also have responsibility for planning and implementing their own work streams.

Source: National Audit Office

EU Exit is likely to generate more new projects for the GMPP and is already widening the scope and range of the Authority's activities

Our report, *The Department for Exiting the European Union and the centre of government*, stated that government has identified the need for more than 310 work streams to implement EU Exit. Some of these work streams will be managed and delivered through programmes and projects.

The Authority's main focus up to 2016 had been to provide assurance, support and transparent reporting on progress to government's largest and riskiest projects. Typically, these require HM Treasury approval to proceed and are listed on the GMPP. The Authority has told us that a key priority throughout 2016-17 was to expand the support it offers with the objective of better early planning (in accordance with the Committee of Public Accounts' recommendations following the National Audit Office (NAO) report, *Delivering Major Projects in Government*).

A proportion of EU Exit projects may meet the criteria for inclusion on the GMPP, but others will not although they will still be critical for successful implementation of EU Exit. The Authority told us that it recognised the need to provide wider support to help departments with the EU Exit challenge even when the programme is not on the GMPP, for example by helping with their early planning of projects, recruitment of project and programme managers and setting up portfolio management offices.

As well as supporting this new work on EU Exit, the Authority continues to provide assurance and support to other projects on the GMPP and to report on their progress on delivery in its annual report.

An overview of the activities the Authority is undertaking to support departments

The Authority's EU Exit support activities

Centre of government

Departments

Cross-government coordination
- Providing project delivery perspective on cross-government forums
- Understanding capacity gaps
- Coordinating joint recruitment campaigns
- Reviewing EU Exit assurance arrangements

Department for Exiting the EU
- Reviewing programme management capacity and capability
- The support and advice of departments' stocktakes of EU Exit readiness
- Supporting critical path workshops

Departments
- Reviewing organisational set-up for EU Exit
- Undertaking reviews of high-priority work streams
- Supporting departments to consider prioritisation of their programmes and projects

Source: National Audit Office

The likely impact of EU Exit on the Government Major Projects Portfolio

Currently there are no new projects to implement EU Exit on the GMPP, but the Authority has identified that EU Exit will affect at least 10 existing projects

There are no new EU Exit projects on the GMPP

As at March 2017:

- there had been some turnover since the referendum on European Union membership in June 2016, with 21 projects leaving and 20 projects joining the GMPP, but none of the new projects were as a consequence of EU Exit. This was still the position in June 2017;

- the total number of projects was 138 with a value of £514 billion, an increase from £396 billion in March 2016 due primarily to a rise in the value of infrastructure projects; and

- the overall risk levels of projects, as assessed by delivery confidence, were unchanged from March 2016.

The number of projects on the GMPP from September 2015 and March 2017

No new projects have entered the GMPP as a result of EU Exit, as at March 2017

Number of projects
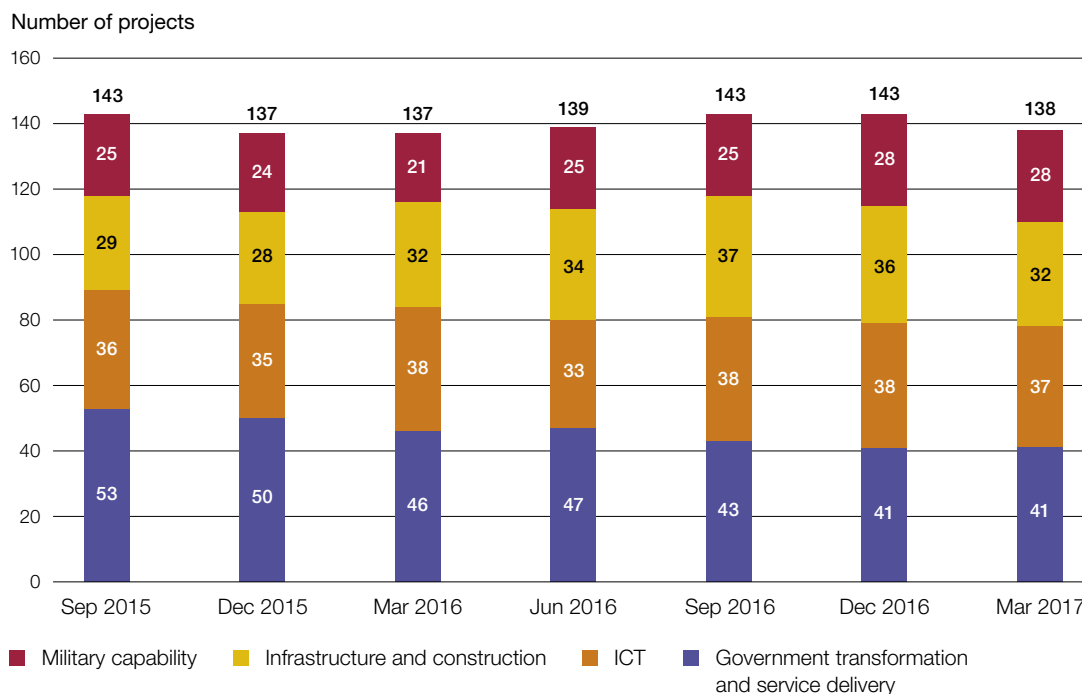
Source: National Audit Office analysis of Government Major Projects Portfolio data

Ten projects on the GMPP are affected by EU Exit

The Authority has identified 10 existing GMPP projects across five departments that are affected by EU Exit. These include the Department for Transport's M20 Lorry Park and HM Revenue & Customs' customs declarations service, which, as we reported in July 2017, may face additional demands as a result of EU Exit, requiring system changes leading to increased costs and time pressures.

Number of existing projects on the GMPP affected by EU Exit as at October 2017

EU Exit affects 10 existing projects across five departments

Department	Number of projects
HM Revenue & Customs	3
Home Office	3
Department of Health	2
Department for Work & Pensions	1
Department for Transport	1

Number of projects
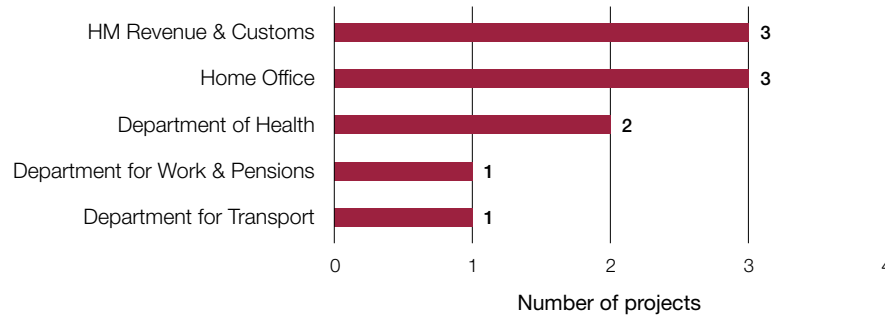
Note

1   This is based on the Authority's assessment and may change as its assessment matures. Individual departments' assessments may differ.

Source: The Infrastructure and Projects Authority

It is not yet clear how many of the EU Exit work streams will become major projects or programmes

There may be some new GMPP projects

As at July 2017, the Authority had identified from the list of departments' EU Exit work streams 14 potential new major projects across seven departments that would be critical for immediate implementation after EU Exit. These cover areas such as nuclear safeguards, the creation of new regulatory bodies, and developing services at the UK border. The Authority has identified a further 80 non-EU Exit projects through its 'early development pool' that may enter the GMPP.

This analysis reflected the information available to the Authority when it undertook its review between June and July 2017. The Authority expects that the precise number of projects may change as departments increase their understanding of the impact of EU Exit and as negotiations advance.

Number of potential new EU Exit projects for the GMPP as at July 2017

The authority had identified 14 potential new major projects across seven departments critical for EU Exit

Department	Number of projects
HM Revenue & Customs	3
Department for Transport	3
Department for Environment, Food & Rural Affairs	2
Department for Business, Energy & Industrial Strategy	2
Home Office	2
Department for Work & Pensions	1
Department of Health	1
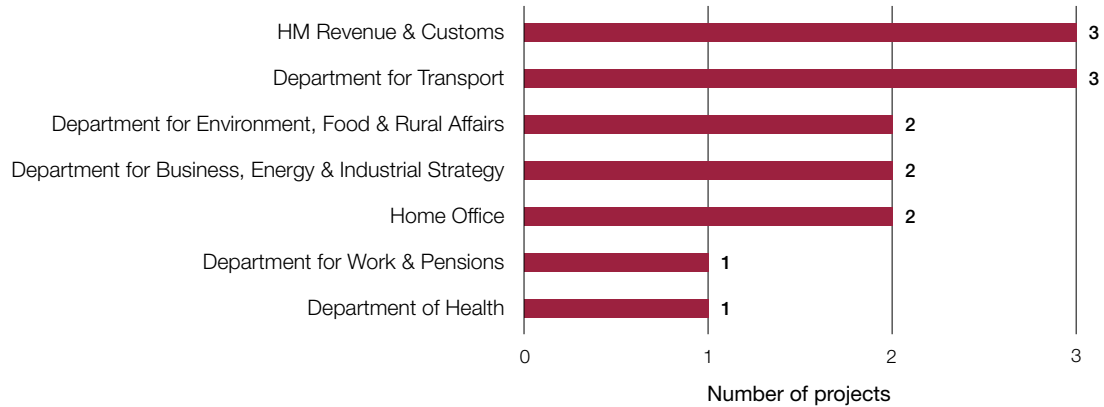
Number of projects

Source: The Infrastructure and Projects Authority

EU Exit activity may increase the number of projects and programmes that departments manage

Not all EU Exit work streams are likely to be managed as projects or enter the GMPP. However, some departments that currently have relatively few projects on the GMPP (as at March 2017), might have an increased GMPP portfolio to manage in the future should any of their EU Exit work streams become major projects.

The percentage each department has of 138 GMPP projects and 313 EU Exit work streams

EU Exit may increase some departments' GMPP presence

Proportion of work streams (%)
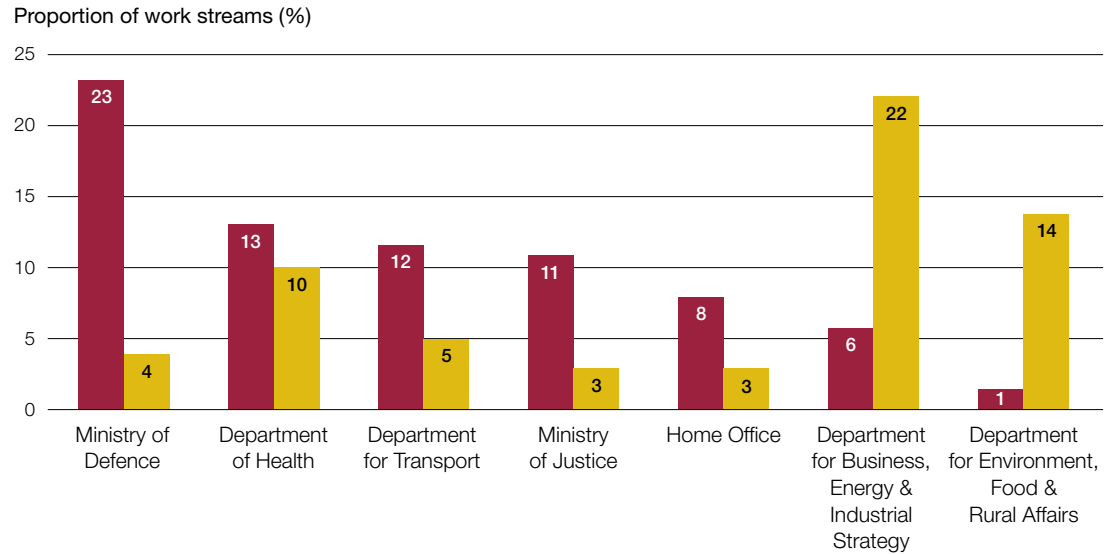
■ Proportion of total projects on the GMPP (Mar 2017)

■ Proportion of total EU Exit work streams identified (Nov 2017)

Note

1   The nature and scale of the implementation task varies across the work streams. Some work streams will require extensive work, involving the coordination of action across several departments and the devolved administrations. This includes, for example, work relating to what the government does at the border. Some work streams, while challenging for the department responsible, are less significant in size and complexity. Some caution is therefore required in interpreting the number of work streams as relating directly to the scale of the task in each department.

Source: National Audit Office analysis of Government Major Projects Portfolio data as at March 2017 and Department for Exiting the European Union data as at 10 November 2017

In May 2017 the Authority identified the need for departments to prioritise their projects in readiness for EU Exit and other work

Government plans to deliver 53 GMPP projects by March 2019

We reported in January 2016, prior to the referendum on leaving the EU, that government faced a considerable challenge in delivering more than two-thirds of projects in the GMPP by 2020. Government remains committed to delivering more than two-thirds of current GMPP projects by the end of the current Parliament. Of the current 138 projects, 53 are scheduled to complete by the end of March 2019 and a further 31 by the end of March 2021.

Forecast of completion dates of existing projects in the GMPP

Government plans to deliver 53 GMPP projects by March 2019

Number of projects to be completed

Financial year
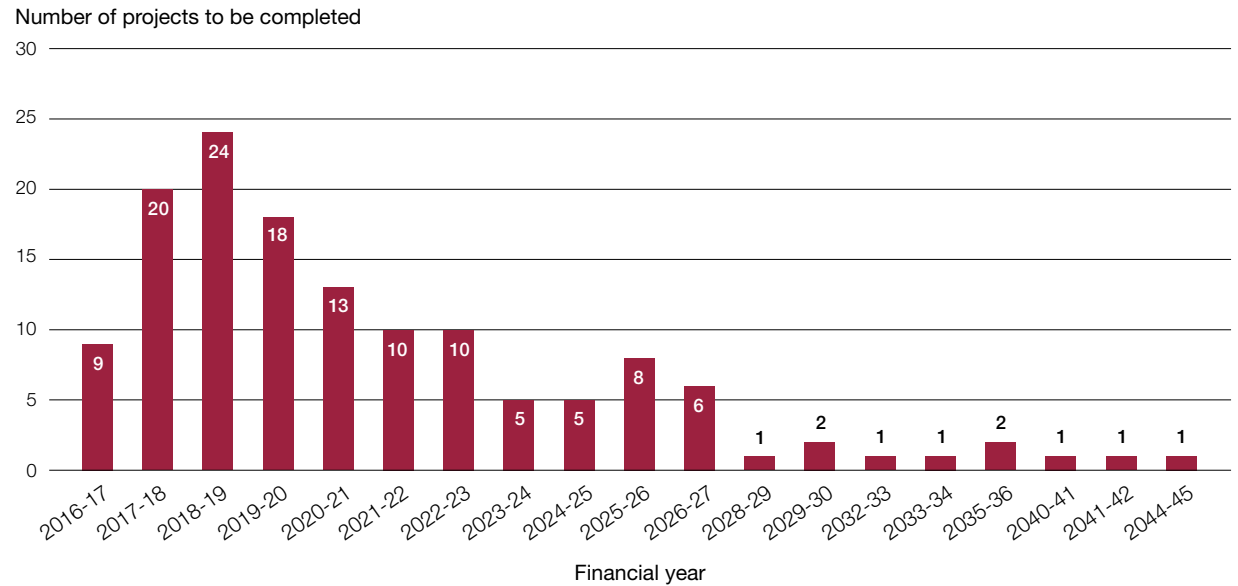
Note

1   Analysis of 138 projects on the GMPP as at March 2017 and their reported project end dates.

Source: National Audit Office analysis of Government Major Projects Portfolio data

The Authority is encouraging departments to prioritise

In May 2017, the Authority urged departments to prioritise their programmes to create space in an already full portfolio for projects that were of a higher priority, in the light of EU Exit and possible new government commitments.

The Authority offered to support departments to prioritise, and developed a framework to rank projects into three categories:

1   top priority projects that must be continued under all circumstances;

2   middle-ranking projects that should most likely continue as-is, but may be considered for adjustment; and

3   low-ranking projects, to be considered for re-phasing, re-scoping, deferring or cancelling.

Four departments formally responded to the Authority's letter: the Department for Business, Energy & Industrial Strategy; the Department for Environment, Food & Rural Affairs; the Department for Communities and Local Government and the Department for Transport. Collectively, these departments account for 19% of the total number of projects on the GMPP and 48% of forecast whole-life costs.

Department	Number of projects on the GMPP	Number of projects considered	Number of projects rated 'top priority'	Number of projects rated 'middle ranking'	Number of projects rated 'low ranking'
Business, Energy & Industrial Strategy	8	10	10		
Communities and Local Government	0	2	2		
Environment, Food & Rural Affairs	2	9	5	3	1
Department for Transport	16	17	8	7	2

Note

1   Number of projects on the Government Major Projects Portfolio reflects the position as at March 2017

Source: National Audit Office analysis of Infrastructure and Projects Authority data

The Infrastructure and Projects Authority is supporting early planning of EU Exit projects

The Authority is helping departments to develop their implementation plans

The Authority is helping DExEU to deepen its understanding of departments' EU Exit plans and any interdependencies across departments. This has included:

- supporting the DExEU stocktake meetings held in spring 2017 and again in autumn 2017, which examined departments' readiness for EU Exit, by commenting on the readiness of departments' plans;

- in the summer of 2017, supporting departmental critical path workshops by identifying work streams that cut across multiple departments. This followed DExEU's request for departments to map the critical path of their EU Exit activities; and

- from June 2017, undertaking reviews of 15 high-priority work streams identified by DExEU. These reviews are intended to assess the work required for potential EU programmes or projects, by examining the:

    - importance of the work stream and whether the department and DExEU are aligned in their understanding;

    - status and the quality of departmental plans;

    - key next actions to aid delivery; and

    - support and assurance needed from the Authority.

The Authority had completed five of the initial tranche of 15 reviews by the end of October.

Number of reviews by department

The Authority is undertaking reviews of 15 high-priority work streams in the following departments
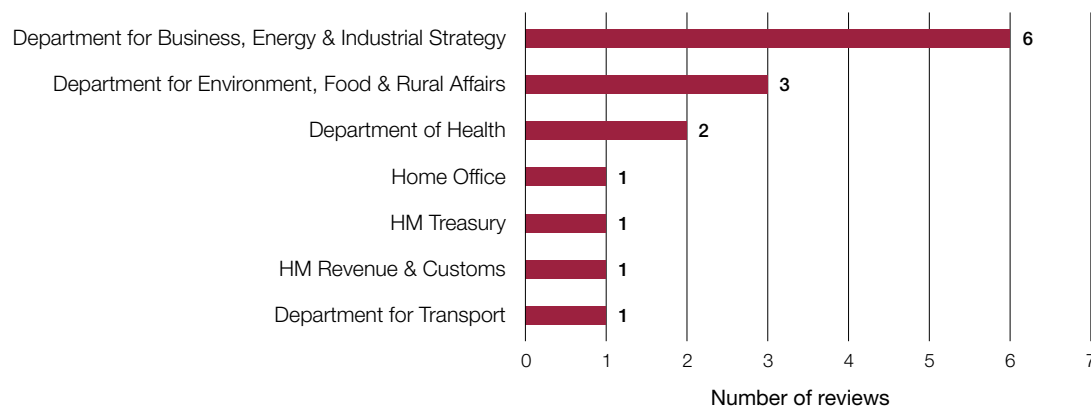
Source: The Infrastructure and Projects Authority

The Authority has also supported early planning in other departments

The Authority has also supported other departments with reviews of capacity and readiness, and with challenge workshops when requested. At the time of our review not all departments had sought the Authority's involvement.

	Number of EU Exit work streams identified	Identified by the Authority as most impacted	Authority provided support on governance/ set-up for EU Exit	Type of support provided by the Authority	Number of projects on the GMPP	Whole-life cost of GMPP projects (£bn)
Department for Exiting the EU	N/A	Yes	Yes	Review of capacity and capability of its programme management office	0	N/A
Department for Environment, Food & Rural Affairs	43	Yes	Yes	Review of readiness and organisational framework to deliver on those activities required immediately on EU Exit	2	1.4
Department for Transport	17	Yes	No	N/A	16	132.9
Department for Business, Energy & Industrial Strategy	69	Yes	Yes	Review of the Department's readiness including capacity and capability of its project and programme management	8	111.6
HM Treasury	9	Yes	Yes	Challenge workshops for different work streams and establishing central programme management office	0	N/A
Home Office	8	Yes	Yes	Support on assurance for portfolio and EU Exit-related projects	11	10.2
HM Revenue & Customs	17	Yes	Yes (planned)	The Authority plans to assure the border systems programme.	7	10.5
Cabinet Office	9	No	Yes	Support for devolution group programme management office	8	1.6
Department of Health	31	No	Yes	Review of plans to structure governance and delivery approach for EU Exit portfolio	18	17.5
Department for International Trade	10	No	Yes	Review of organisational structure of trade policy group	0	N/A

Notes

1   'Most impacted' is the Authority's view of those departments that face the major impact (scale, complexity or risk) from EU Exit.

2   The number of work streams reflects DExEU's approach to counting and recording the work to be done. Departments may record the amount of work to be undertaken in a different way, reflecting their own methodologies.

3   Number of EU Exit work streams as reported by DExEU as at 10 November 2017.

4   The forecast whole-life costs are reported unaudited as they appear in the GMPP, as at March 2017.

Source: National Audit Office analysis of the Department for Exiting the European Union data and the Infrastructure and Projects Authority data

The Authority is adapting its approach to assurance to meet the specific challenges of EU Exit

EU Exit has contributed to an increasing volume of assurance and support work done by the Authority

The Authority's assurance and support activity is increasing

In line with HM Treasury guidance, all projects on the GMPP must develop an Integrated Assurance and Approval Plan agreed with the Authority. The Authority undertakes a variety of assurance reviews to support HM Treasury decision points or to provide assurance to the departments. The Authority also provides support to departments, where assurance is not appropriate, for example when projects are at an early stage before they enter the GMPP.

The Authority's activity levels are increasing. In part this is because it is getting involved in projects earlier. The Authority estimates that it will carry out more than 300 reviews in 2017-18, which is around a 60% increase from reviews in 2015-16.

Number of assurance and support reviews by the Authority, 2015-16 to 2017-18

The Authority is providing an increasing number of reviews

Number of reviews

Financial year
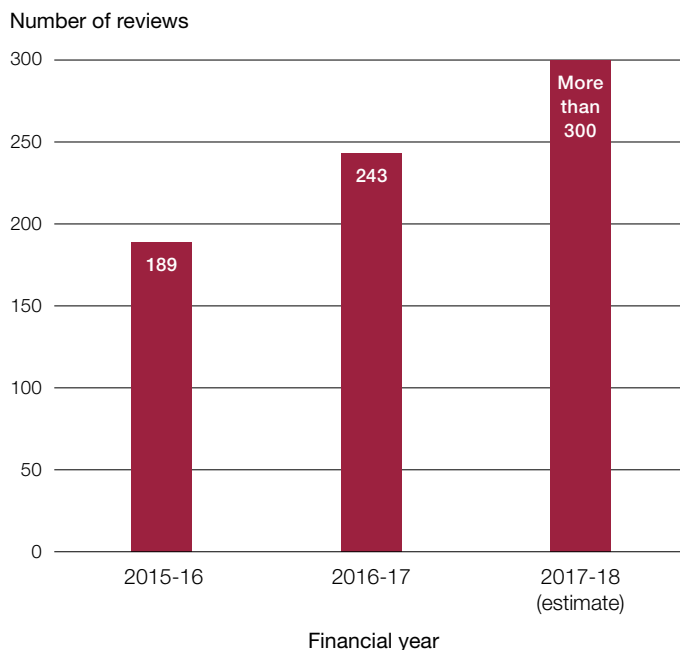
Note

1   2017-18 figure is the Authority's estimate from actual reviews undertaken and forward work plans as at November 2017.

Source: National Audit Office analysis of Infrastructure and Projects Authority data

The proportion of support activities has increased

The Authority does not plan to develop new processes and methods specifically for EU Exit projects. However, EU Exit is increasing the trend for the Authority to get involved earlier, through support activities such as workshops and planning sessions, while departments' implementation plans are still at an early stage or awaiting ministerial decisions.

The proportion of 'critical friend' reviews, which provide informal advice and guidance, has risen from 3% in 2015-16 to 9% in 2017-18.

Breakdown of the Authority's assurance and support reviews, 2015-16 to 2017-18

Increasing use of informal 'critical friend' reviews

Breakdown by type of review or support (%)
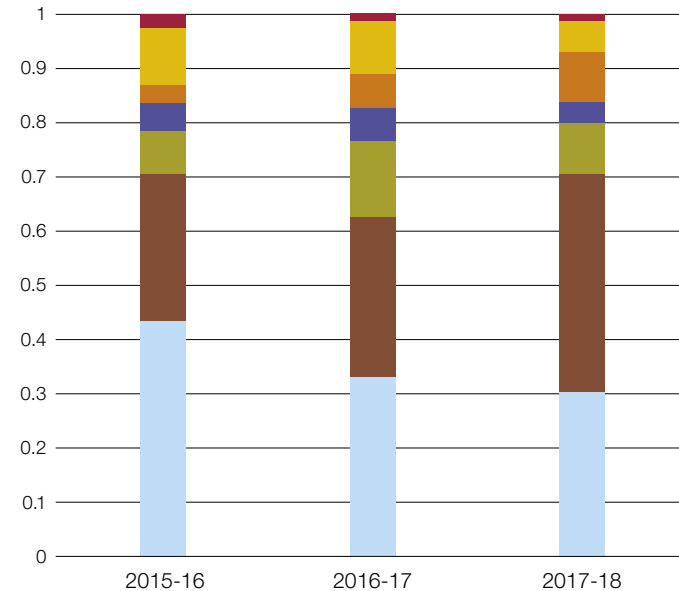
	2015-16	2016-17	2017-18
Other	3	1	1
Project validation review	11	10	6
Critical friend review	3	6	9
Exit review	5	6	4
Assurance of action plan	8	14	9
Project assessment review	27	30	40
Gateway review	43	33	30

Note
1   Figures for 2017-18 are derived from known reviews as at November 2017.

Source: National Audit Office analysis of Infrastructure and Projects Authority data

The Authority is reviewing its assurance and reporting approach for EU Exit projects

The Authority aims to provide timely and proportionate assurance for projects that must be ready when the UK leaves the EU in March 2019. These projects face a number of common challenges including:

- lack of time contingency for some projects;

- being at different stages of maturity;

- large number of delivery stakeholders; and

- significant dependencies between projects across government.

The Authority has proposed tailoring its assurance model to balance assurance with the need to let teams focus on delivery, by concentrating on testing assumptions around critical paths and helping departments to identify and unblock factors hindering delivery. Each project is expected to have an 'integrated assurance plan' which:

- has objectives based around risks where delivery is time-critical;

- is agile and flexible with quick turnaround (less than two weeks from start of planning to completing assurance review);

- reports key findings to DExEU including confidence on delivery to schedule;

- is led by the Authority, using external expertise as required; and

- draws upon multi-functional teams, such as digital, commercial and financial.

The intention was for the integrated assurance plans to be initiated in July 2017 and developed over the rest of the year. Projects that are already on the GMPP that are impacted by EU Exit already submit integrated assurance plans each quarter.

Arrangements for reporting of EU Exit projects are still to be agreed

DExEU has proposed that critical delivery programmes are included in a dedicated section of the GMPP maintained by the Authority.

The Authority proposes to minimise the reporting burden on departments by:

- reducing data returns and focusing them on tracking project baseline information and highlighting delivery confidence; and

- integrating this with reporting requirements for DExEU.

The Authority has not yet decided whether departments would be required to submit returns monthly or quarterly. Departments submit returns quarterly for existing projects on the GMPP.

The Infrastructure and Project Authority is supporting project and programme management capability

The Authority is helping departments to build up their project and programme management capability

The Authority has helped to place staff in senior EU Exit roles

The Authority has always had a role in supporting project and programme capacity and capability in government. Since the referendum, the Authority has helped to fill key roles to support EU Exit and other priority programmes. For example it:

- worked with the DExEU to define the roles for:

  - a senior civil servant project and programme manager lead to coordinate a team of civil servants and consultants that analyse and interrogate departmental EU Exit work stream plans; and

  - several operational-level project and programme management specialists; and

- assisted the Department for Environment, Food & Rural Affairs in the recruitment of a senior civil servant director for its portfolio management office.

It has also worked with the Civil Service Human Resources function in the Cabinet Office on cross-government campaigns to identify and recruit project and programme managers, including those needed to support EU Exit.

EU Exit has increased the demand for programme and project management capacity

As part of the civil service pay and reward survey in February 2017, the Authority collected data that indicated that departments needed to recruit approximately 2,300 project and programme management staff. Subsequently, the Authority found that not all of these bids were linked to clearly defined, funded vacancies, suggesting initial data was not based on a robust analysis.

The Authority told us that recent and current recruitment campaigns have helped to fill 106 project delivery roles and a further autumn campaign is in progress to recruit for 150 more roles. The Authority estimates that future campaigns will recruit in the range of 100–200 project managers to fill additional demand before the end of the financial year.

The precise extent to which EU Exit activity has increased the need for project professionals is difficult to establish as the recruitment campaigns are to fill vacancies across all departmental programmes. EU activities form part of, but not all, of the total resource need. The Authority stated that an increasing majority of the resource need is linked to EU Exit-related work, which it estimates will equate to around 250–300 new project professionals for 2017-18.[2]

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2   The information presented here reflects the Authority's estimates at the time of our review as of November 2017. The Authority told us that the recruitment and resourcing estimates are highly variable and subject to change over time, in accordance with departmental needs.

The impact of EU Exit on the Authority's organisation and resources

EU Exit has had an impact on three main areas of the Authority's work

Although EU Exit has not yet affected the GMPP, it has impacted on the scope and activities of the Authority. Multiple areas of the business are being drawn in to support EU Exit activities and issues.

Operations

Provides assurance and support to departments of complex and strategically important projects

Infrastructure and Delivery

Provides expert commercial support on critical and complex infrastructure projects, especially those requiring collaboration across government and industry

Project Profession and Standards

Builds project delivery capability, setting standards across government, developing careers and programme management accreditation

Strategy and Policy

Measures project performance across government and publishes annual report on major projects

Finance and International

Advises government on the availability and policy implications of private finance and support Public Private Partnerships across government

The Authority established a new EU Exit and Transformation Team within its Operations directorate to support the EU Exit agenda and DExEU. Within the Authority, Operations is the primary unit for supporting departments in delivering their portfolio of major projects and providing assurance reviews. A deputy director to head up this newly created team was appointed in September 2017

The Project Profession and Standards team has worked with departments and the wider civil service to support the recruitment of project and programme managers required to support EU Exit and other activities

The Authority has seen an increase in the volume of its international infrastructure work as a result of EU Exit, due to the UK's intent to strengthen its international presence

The Authority's project finance specialists are supporting EU Exit negotiations by advising on the commercial consequences of issues affecting the financing of UK projects. This includes the future of the UK's membership of the European Investment Bank

Source: National Audit Office

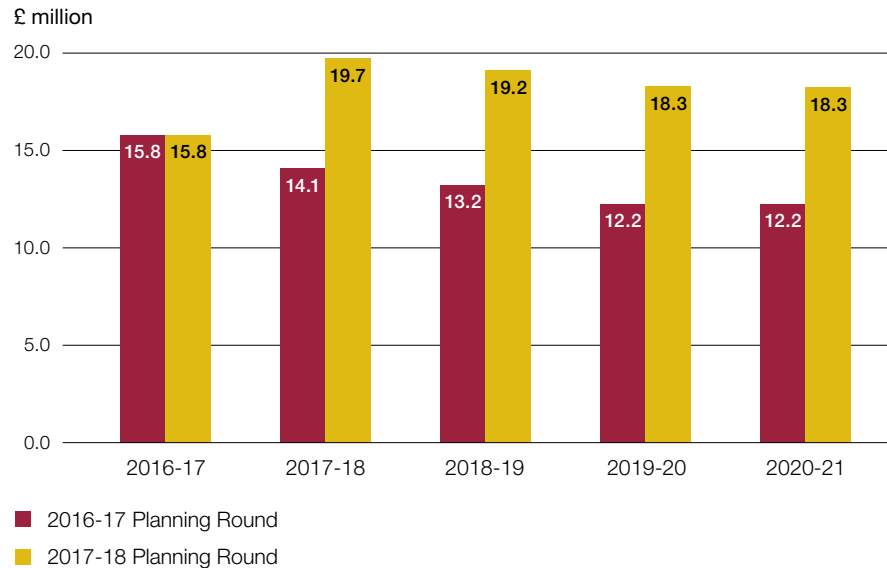# The Authority has secured extra resources to support both EU Exit and other new activities

Increase to the Authority's budget

The Authority requested additional resources as part of the government's 2017-18 Planning Round. For 2017-18, the budget is 40% higher and staff numbers are 30% more than agreed in the settlement made in the 2016-17 Planning Round.

This increase is intended to cover additional programmes that the Authority is delivering including its response to EU Exit, but also its review of infrastructure and cross-government work on transport and housing delivery. Collectively, these cost more than £4.1 million annually, of which EU Exit accounts for one-quarter (about £1.1 million each year).

The Authority's budget, 2016-17 to 2020-21

The Authority's budget increased between the 2016-17 and 2017-18 planning rounds

£ million

Year	2016-17 Planning Round	2017-18 Planning Round
2016-17	15.8	15.8
2017-18	14.1	19.7
2018-19	13.2	19.2
2019-20	12.2	18.3
2020-21	12.2	18.3

■ 2016-17 Planning Round
■ 2017-18 Planning Round

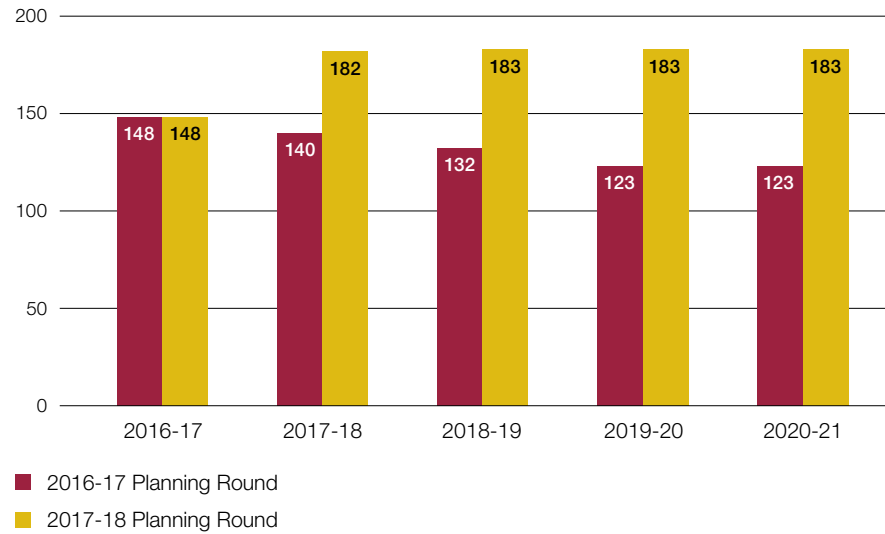Source: National Audit Office analysis of Infrastructure and Projects Authority data

Increase to the Authority's staffing

The additional funding provides for an extra seven staff and a consultancy budget for EU Exit activity. Additionally, the Authority argued successfully for the retention of eight staff, which were to be lost as part of cost savings, as it expects its activities to increase.

The Authority's staff numbers, 2016-17 to 2020-21

The Authority's staff numbers have increased between the 2016-17 and 2017-18 planning rounds

Staff numbers (full-time equivalents)

Year	2016-17 Planning Round	2017-18 Planning Round
2016-17	148	148
2017-18	140	182
2018-19	132	183
2019-20	123	183
2020-21	123	183

■ 2016-17 Planning Round
■ 2017-18 Planning Round

Source: National Audit Office analysis of Infrastructure and Projects Authority data

Appendix One

NAO programme of work and publications

NAO's programme of work on preparations for Exiting the EU

In scrutinising public spending the National Audit Office (NAO) routinely monitors the challenges faced by departments and, where the Comptroller and Auditor General identifies a pressing or relevant issue, reports on those to Parliament.

Leaving the European Union will be a key moment for the UK, and one that will have a very significant impact across the public sector. As with other aspects of government activity, it is not for the NAO to comment on the policy choices being made in relation to EU Exit, but the management systems that support the implementation of these policies fall naturally within the NAO's remit.

The NAO has an ongoing programme of work across government to examine how government is organising itself to deliver a successful exit from the EU. This covers the key bodies in the centre of government and the major spending departments that have to deliver EU Exit programmes.

Out of this work, we are publishing a series of reports to provide insight on aspects of government's preparedness for EU Exit.

Recent NAO publications relevant to the UK exiting the European Union

Implementing the UK's exit from the European Union: The Department for Exiting the European Union and the centre of government (November 2017)

The UK Border (October 2017)

The Customs Declaration Service (July 2017)

HM Treasury's economic analysis in the lead-up to the referendum on European Union membership (July 2017)

Capability in the civil service (March 2017)

Briefing on the EU-UK finances (December 2016).

These reports are available on the NAO website: www. nao.org.uk/search/pi_area/european-union/type/report

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