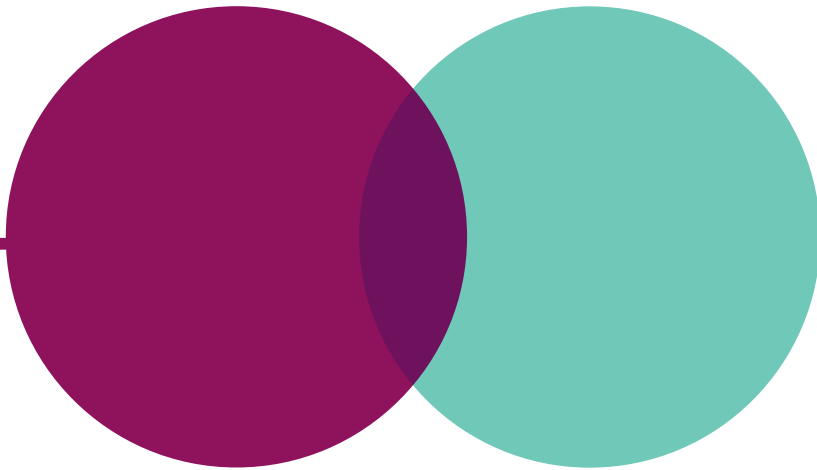




National Audit Office



Progress in implementing National Audit Office recommendations: High Speed Two

Department for Transport and High Speed Two Ltd


REPORT

**by the Comptroller
and Auditor General**

SESSION 2021-22

10 JUNE 2021

HC 292



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National Audit Office

Progress in implementing National Audit Office recommendations: High Speed Two

Department for Transport and High Speed Two Ltd

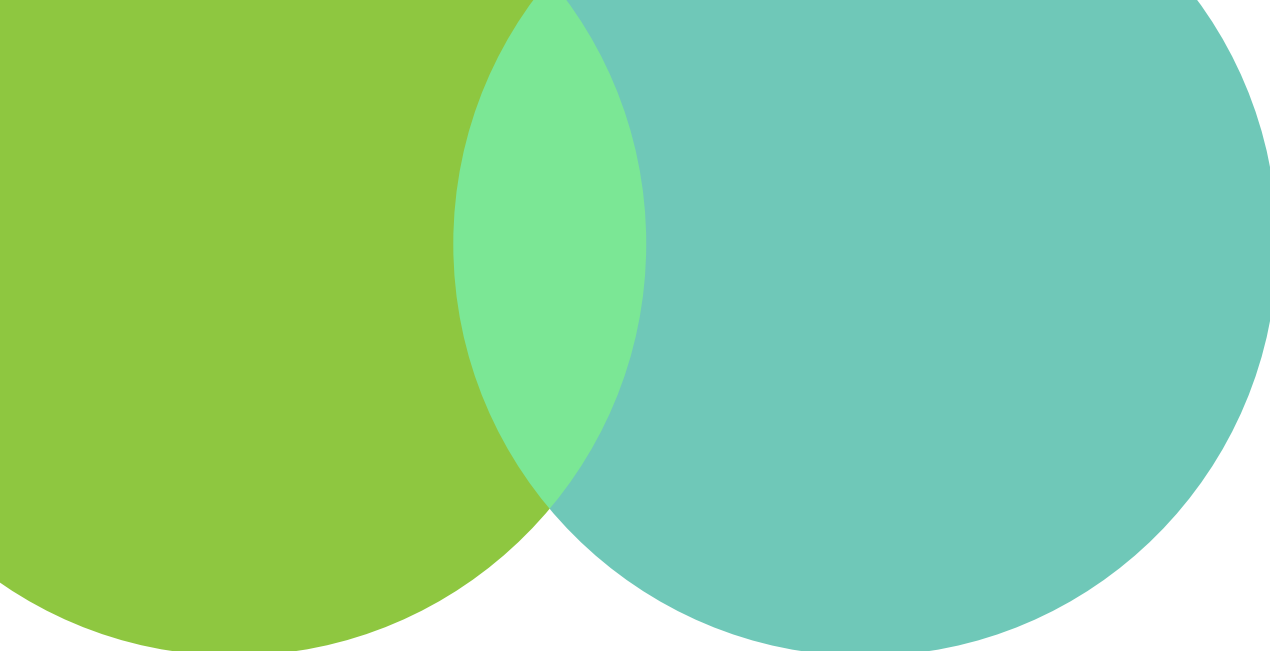
Report by the Comptroller and Auditor General

Ordered by the House of Commons
to be printed on 9 June 2021

This report has been prepared under Section 6 of the
National Audit Act 1983 for presentation to the House of
Commons in accordance with Section 9 of the Act

Gareth Davies
Comptroller and Auditor General
National Audit Office

8 June 2021



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What this report is about

1 In our reports we make recommendations to government departments and other public bodies, which they can use to help improve public services. In this report we assess the Department for Transport (the Department) and High Speed Two Limited's (HS2 Ltd) progress in implementing National Audit Office (NAO) recommendations on the High Speed Two programme (the programme). We have reported on the programme regularly, examining preparations and early progress, and future risks to value for money. In this report, we review progress in implementing the recommendations from our two most recent reports: *Progress with preparations for High Speed 2* (2016); and *High Speed Two: A progress update* (2020).¹

2 The programme aims to build a new high-speed, high-capacity railway between London, the West Midlands and the north of England. It is the government's largest infrastructure programme by value, with an estimated total cost of between £72 billion and £98 billion (2019 prices) for Phases One, 2a and 2b.² The Department funds and sponsors the programme. At the same time, HS2 Ltd, an arm's-length body of the Department, is responsible for developing, building and maintaining the railway.

3 We assessed the progress made against our recommendations based on a review of evidence from the Department and HS2 Ltd, collected between April and May 2021, publicly available information, and our experience of auditing HS2 and other major programmes. Our assessment of the extent to which the Department and HS2 Ltd have implemented our recommendations should not be read as an indication of the NAO's view of the current status of the overall programme or the Department and HS2 Ltd's management of the programme. Definitions of the categories we use are shown in **Figure 1**.

4 The Committee of Public Accounts (the Committee) has published its own set of recommendations for the Department and HS2 Ltd to take forward. The Committee requests regular information on implementing its recommendations and will recall accounting officers if it is not satisfied with the quality of the Department's performance after Committee hearings. Government departments respond to these recommendations through a Treasury minute. We set out in Appendix Two the status of the Department's response to recommendations made by the Committee, as documented through the Treasury minute process. We have not undertaken any further work to assess or validate progress, as this is managed by HM Treasury.

¹ We have reported four times on the programme. We have not reviewed recommendations from our 2013 report in this report as the programme has progressed considerably since then. Our investigation in 2018 did not include recommendations. The four reports are: Comptroller and Auditor General, *High Speed 2: A review of early programme preparation*, Session 2013-14, HC 124, National Audit Office, May 2013; Comptroller and Auditor General, *Progress with preparations for High Speed 2*, Session 2016-17, HC 235, National Audit Office, June 2016; Comptroller and Auditor General, *Investigation into land and property acquisition for Phase One (London - West Midlands) of the High Speed 2 programme*, Session 2017-2019, HC 1531, National Audit Office, September 2018; Comptroller and Auditor General, *High Speed Two: A progress update*, Session 2019-20, HC 40, National Audit Office, January 2020.

² The Department and HS2 Ltd state validation of the Phase 2b cost range is ongoing and will be updated to support the legislation for the HS2 route into Manchester.

Figure 1

Definition of categories used in reporting progress against our recommendations

This table explains our definitions for acceptance and implementation status

Category	Status	Definition
Acceptance	Accepted	The department/body agrees with all parts of the recommendation and undertakes to implement it fully.
	Partially accepted	The department/body agrees with specified parts of the recommendation, but not all of it, and undertakes to implement the parts it agrees with.
	Rejected	The department/body does not agree with the recommendation and does not undertake to implement it.
	Under consideration	The department/body says it has not decided yet whether it accepts the recommendation or not. OR The department/body has provided no response to the National Audit Office (NAO).
Implementation	Implemented	The department/body has implemented the recommendation actions. OR The department/body has adopted the good practice recommended.
	Work in progress	The department/body has started work, including planning, to implement the recommendation actions it has accepted. OR The department/body is ready to implement the recommendation but has had no opportunity yet to demonstrate this.
	No longer relevant	The department/body has changed policy, and the recommendation no longer applies. OR The department/body has found another way to implement change which renders the original recommendation obsolete. OR The NAO has published a subsequent report with different recommendations.

Source: National Audit Office

Summary

5 The Department for Transport (the Department) and High Speed Two Limited (HS2 Ltd) have accepted and taken steps to implement all our recommendations on the High Speed Two programme (the programme). We made 14 recommendations across our reports in 2016 and 2020. The Department and HS2 Ltd have implemented seven of the 14 recommendations and seven are work in progress. In **Figure 2** we summarise the implementation status of these recommendations across four broad themes: assurance and oversight; managing cost and schedule; reporting and communications; and programme management (these last three recommendations were also for government as a whole).

6 Many of our recommendations will remain relevant throughout the life of the programme, and require ongoing work by the Department and HS2 Ltd. HS2 Ltd will be managing concurrently, over decades, parts of the programme that will be at different stages of development: design, approval, construction, systems integration and readying for operations. In some cases, therefore, while we have judged a recommendation to have been implemented, we have highlighted points for future consideration and the need for continued focus from the Department and HS2 Ltd on the issues we raise. For example, the Department will want to periodically assure itself about the feasibility of completing the programme as planned and should consider what events and information would trigger these reviews. This assurance activity will be required across all phases and throughout the life of the programme.

7 The Department and HS2 Ltd will not be able to implement some of our recommendations until later in the programme and after key decisions about scope have been made. For example, we would not expect at this stage in the programme for HS2 Ltd to have narrowed the published ranges it uses for cost and schedule, as it is too soon to do so with confidence. Implementing other recommendations will require greater certainty from government around plans for Phase Two. The rail industry and other stakeholders will require detail of transport plans to prepare for the future, but key decisions need to be made before this is communicated. We understand that the Department's future integrated rail plan intends to consider how best to integrate Phase 2b with transport plans in the Midlands and the north of England.

Figure 2

Department for Transport and High Speed Two Limited's progress against our recommendations on the High Speed Two programme

The Department for Transport and High Speed Two Limited have accepted all 14 recommendations¹

Recommendations		Acceptance status	Implementation status
Total recommendations:	14	Accepted: 14 Rejected: 0	Implemented: 7 Work in progress: 7
Of which, recommendations were focused on:			
Assurance and oversight:	6	Accepted: 6 Rejected: 0	Implemented: 3 Work in progress: 3
Managing cost and schedule:	2	Accepted: 2 Rejected: 0	Implemented: 0 Work in progress: 2
Reporting and communications:	3	Accepted: 3 Rejected: 0	Implemented: 1 Work in progress: 2
Programme management across government ² :	3	Accepted: 3 Rejected: 0	Implemented: 3 Work in progress: 0

Notes

- 1 We have assessed progress against recommendations from our reports: Comptroller and Auditor General, *Progress with preparations for High Speed 2*, Session 2016-17, HC 235, National Audit Office, June 2016; and Comptroller and Auditor General, *High Speed Two: A progress update*, Session 2019-20, HC 40, National Audit Office, January 2020.
- 2 We have assessed the Department for Transport and High Speed Two Limited's implementation of these recommendations and not implementation across government as a whole. The acceptance and implementation status does not represent progress made by the government in implementing these recommendations for other major programmes.

Source: National Audit Office analysis of our own published reports and government responses

8 In the remainder of this report we:

- highlight recent and future developments that are relevant to understanding progress against our recommendations (Part One); and
- set out our assessment of the Department and HS2 Ltd's progress against our recommendations (Part Two).

Part One

Recent developments and future milestones

1.1 This part of the report sets out recent developments and future milestones for the High Speed Two programme (the programme), which are relevant to understanding progress against our recommendations.

1.2 The programme is at an important stage of its development:

- Phase One (London to the West Midlands): has entered a stage of substantial construction.
- Phase 2a (West Midlands to Crewe): Parliament has approved the construction of Phase 2a, and the plans for delivery are being finalised by High Speed Two Limited (HS2 Ltd) and the Department for Transport (the Department).
- Phase 2b (Crewe to Manchester and West Midlands to Leeds): plans are yet to be submitted to Parliament, and the Department is assessing how to best integrate Phase 2b with wider transport plans in the Midlands and the north of England.

Recent developments on the High Speed Two programme

1.3 Since we last reported in January 2020, developments have included:

- the independent Oakervee Review, which concluded that government should proceed with the programme. The review had been established to inform government decisions about whether and how to proceed with HS2. The review was published in February 2020 alongside the Prime Minister's announcement of the decision to continue with the programme;
- the Department giving HS2 Ltd approval to issue 'notice to proceed' for main civil construction in April 2020. It published the full business case, with revised benefit-cost assessments identifying the full network to have low-to-medium value for money. HS2 Ltd announced the formal start of Phase One construction in September 2020, having mobilised main civil construction contractors after 'notice to proceed' in April 2020;

- the Department and HS2 Ltd chairman appointing four non-executive directors to the HS2 Ltd board to strengthen accountability and oversight; and
- the government appointing a dedicated minister with oversight and accountability for HS2. The HS2 Minister provides six-monthly progress reports to Parliament, reporting on affordability, schedule, community and environmental impact. The HS2 Minister has also published a review of land and property acquisition, recommending changes to the way people and businesses are impacted by the programme.

Future milestones for the High Speed Two programme

1.4 Developments that are expected over the next 12 months include:

- publication of the integrated rail plan. This will set out the Department's plans for integrating Phase 2b with wider rail improvements in the Midlands and the north of England;
- the first report of the HS2 Ltd Environmental Sustainability Committee. The committee is intended to strengthen oversight and reporting of efforts to limit and mitigate the environmental impacts from constructing the railway;
- the deposit in Parliament of the hybrid bill for the western leg of Phase 2b (Crewe to Manchester) and outline business case;
- the Department's response to its consultation with residents and relevant stakeholders impacted by Phase 2a; and
- the appointment of a new chair of HS2 Ltd.

Part Two

Our assessment of progress against our recommendations

2.1 We have assessed progress made by the Department for Transport (the Department) and High Speed Two Limited (HS2 Ltd) in implementing recommendations from our 2016 and 2020 reports on the High Speed Two programme (the programme).

2.2 Our 2016 report examined preparations for High Speed Two. We found that HS2 Ltd had struggled to meet the overly ambitious timetable set for it by the Department, requiring it to prepare for delivering Phase One while also developing Phases 2a and 2b. The programme faced cost and schedule pressures. This required HS2 Ltd and the Department to make decisions with greater realism on the timetable and a fuller understanding of the trade-offs between costs, schedule and benefits.

2.3 Our 2020 report provided an update on the progress of the programme. HS2 Ltd and the Department had underestimated the programme's complexity and HS2 Ltd had not accounted for the level of uncertainty and risk in the programme when previously estimating the costs of Phase One. We found that the Department and HS2 Ltd had undertaken significant activity to understand and contain cost pressures. Although the increased realism on costs and schedule for the programme was a positive step, we pointed to the challenges of monitoring and managing the programme as it progresses.

2.4 In this report, we have identified whether our recommendations have been accepted, and where they have been accepted, we have examined HS2 Ltd and the Department's progress in implementing them. In **Figure 3** on page 12 to page 21 we assess the progress made by the Department and HS2 Ltd against the recommendations we made to them. HS2 Ltd will be managing concurrently, over decades, parts of the programme that will be at different stages of development: design, approval, construction, systems integration and readying for operations. In some cases, therefore, while we have judged a recommendation to have been implemented or a work in progress, we have highlighted points for future consideration.

2.5 Our 2020 report also contained recommendations for programme management across government as a whole, based on learnings from the High Speed Two programme. These recommendations apply equally to the High Speed Two programme, given it is a long-term programme of work with discrete phases in which learning can and should be applied. In **Figure 4** on pages 22 and 23 we assess how these learning points are being taken forward on the High Speed Two programme. Our wider programme of work will continue to look at progress in the delivery of major projects cross-government.³

³ See further our Major Project Delivery pages, available at: www.nao.org.uk/knowledge/major-project-delivery/.

Figure 3
Our assessment of progress made against our recommendations on the High Speed Two programme
We have categorised our recommendations into three themes of 'assurance and oversight', 'managing cost and schedule', and 'reporting and communications'

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Assurance and oversight</p> <p>Recommendation 1</p> <p>The Department for Transport (the Department) should periodically assure itself about the feasibility of completing the High Speed Two programme (the programme) to agreed revised opening dates and the likely success of actions to improve delivery confidence, and whether any delays against schedule are reducing the time allocated for the critical stages of systems integration and testing of the railway.</p> <p><i>High Speed Two: A progress update</i>, January 2020</p>	<p>Accepted</p> <p>Work in progress</p>	<p>The Department is in the process of implementing this recommendation. The Department is undertaking work that will provide it with assurance that the delivery date for Phase One remains feasible, given delays in completing preparatory works and starting construction.</p> <p>Our January 2020 report highlighted that delays to the start of construction beyond March 2020 will put the opening date of Phase One at risk. We said that delays may reduce the amount of time allocated for the complex and risky activity delivered in the latter stages of the programme.</p> <p>The Department gave High Speed Two Limited (HS2 Ltd) approval for 'notice to proceed' in April 2020, after which works to commence construction began. There have been some delays in completing preparatory works for Phase One of the programme in part due to the COVID-19 pandemic. HS2 Ltd is re-planning its Phase One schedule to try to mitigate these delays.</p> <p>HS2 Ltd and the Department state that these delays do not impact on the starting date range for Phase One. HS2 Ltd told us that it is working to protect the time allocated to the final stages such as testing the railway. It expects its schedule re-planning exercise for Phase One to conclude in spring 2021. Schedule ranges for Phase Two are not yet complete.</p> <p>The Department will need to consider, throughout the programme's duration, what events and programme information might trigger specific assurance activity.</p>	<p>It will be important for the Department to assess the outcome of any re-planning and to consider the impact on later stages, such as testing and integration, and Phase Two. Delays and changes to the schedule can also reduce the amount of time allocated for the complex and risky activity delivered in the latter stages of the programme, as identified in our report on <i>Lessons learned from Major Programmes</i>.³</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 2</p> <p>Following its review of sponsorship arrangements for major projects, the Department should ensure that it has appropriate arrangements to gain assurance on programme delivery, while also providing HS2 Ltd with sufficient freedom to deliver the programme.</p> <p><i>High Speed Two: A progress update, January 2020</i></p>	<p>Accepted</p> <p>Work in progress</p>	<p>The Department has implemented improvements to oversight and governance, but it needs to finish revising the agreement that governs its relationship with HS2 Ltd.</p> <p>Following an interim update at the time of 'notice to proceed' last year, the Department is in the process of updating the 'Development Agreement' with HS2 Ltd to reflect the move from scheme development to construction of the Phase One route and changes in the wider HS2 programme. The Development Agreement governs the relationship between the Secretary of State for Transport and HS2 Ltd, including the Department's role as sponsor and funder. The Department is currently refining its sponsorship capability, including clarifying its roles and responsibilities.</p> <p>Steps taken to implement improvements in assurance include:</p> <ul style="list-style-type: none"> the Department and HS2 Ltd chairman appointing an additional four non-executive directors to the HS2 Ltd board, two of whom represent the government's interests in the programme; government appointing a full-time HS2 Minister, and a Ministerial Task Force was set up to oversee benefits, delivery and progress for Phases One and 2a; and the Department revising its governance of Euston and forming a new Euston Partnership Board in response to the Oakervee Review. This aims to provide closer collaboration between HS2 Ltd and Network Rail. <p>Steps taken to implement arrangements that balance appropriate assurance with providing HS2 Ltd freedom to deliver the programme include:</p> <ul style="list-style-type: none"> the Department revising HS2 Ltd's delegated authority. Its aim is to balance operational autonomy for HS2 Ltd and the need for oversight and scrutiny; and HS2 Ltd being delegated £5.6 billion of contingency (2019 prices) for Phase One. Government holds another £4.3 billion of contingency, which the Department has stated will only to be released if specific conditions are met. 	<p>It will remain crucial for the Department to monitor and assess the governance and oversight arrangements for the programme. Our previous work on major programmes has found that governance mechanisms between the sponsor and delivery body can become ineffective unless they are revised throughout a programme.³ The Department should also ensure it closes out any outstanding actions, such as finalising the Development Agreement.</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 3</p> <p>The Department should assure itself that HS2 Ltd has the capabilities it needs to deliver the programme, including the capability needed to manage the revised commercial approach for main civil construction. This assessment should recognise that HS2 Ltd will need a range of skills because the phases of the programme will be at different stages of maturity.</p>	<p>Accepted</p> <p>Implemented</p>	<p>The Department and HS2 Ltd have implemented actions to assure themselves about the capabilities needed to deliver the programme and identify gaps to be filled.</p> <p>As part of achieving 'notice to proceed' – the Department's formal approval for construction works to begin – HS2 Ltd had to demonstrate it could deliver the programme into this new phase. The Department awarded 'notice to proceed' in April 2020.</p> <p>HS2 Ltd has since started a programme to build further and sustain capability. HS2 Ltd's most recent assessment of capability in March 2021 found that 13 out of 14 capability areas had reached their target, but risk management, critical to delivering the programme well, was below target. HS2 Ltd has a plan to address this.</p>	<p>While this recommendation has been implemented to date, there is an ongoing need for the Department to assess HS2 Ltd's capabilities to deliver the full programme. The capabilities required will change over the programme's life and in different stages of construction and delivery.</p> <p>The Department should ensure it focuses on assuring HS2 Ltd's progress and that steps are being taken to address capability gaps.</p>
<p><i>High Speed Two: A progress update</i>, January 2020</p>		<p>In response to the Oakervee Review, by April 2021, the Department and the HS2 Ltd chairman had appointed four non-executive directors to the HS2 Ltd board, two of whom represent the government and the others specialise in infrastructure and community engagement.</p>	
		<p>The Department and HS2 Ltd told us they have appointed a new chief commercial officer.</p>	

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 4</p> <p>The Department's accounting officer should continue to periodically assure himself of the deliverability of the programme schedule as the programme progresses. In the near term the Department and HS2 Ltd should ensure that the programme schedule for phases 2a and 2b is based on lessons learned from the challenge of balancing cost and schedule in the detailed design of the Phase One schedule.</p> <p><i>Progress with preparations for High Speed 2, June 2016</i></p>	<p>Accepted</p> <p>Work in progress</p>	<p>The Department has made progress in implementing this recommendation but it is too early to say that the lessons have been applied to Phases 2a and 2b due to their stages of development and decisions yet to be made on Phase 2b.</p> <p>In 2020, we reported on how HS2 Ltd informed the Department's accounting officer on the cost increases and schedule delays for Phase One and the assessments they made. There was a further accounting officer assessment⁴ at the approval point of the Phase One full business case and 'notice to proceed', which was the effective go/no-go decision point for the programme.</p> <p>The Department has undertaken several activities to capture and implement lessons across the phases, including on the Parliamentary bills between Phases One and 2a. It is working on developing management systems to support lesson learning. The Department told us it is placing a greater expectation on teams to demonstrate that they are sharing lessons and acting on past lessons.</p> <p>The Infrastructure and Projects Authority (IPA) will review the lessons from Phases One and 2a for the rest of the programme. This will form one of the inputs to the integrated rail plan.</p>	<p>As set out in the recommendation, gaining assurance about the programme's deliverability will be important for the duration of the programme. Similarly, learning and applying lessons from Phase One to Phases 2a and 2b, including identifying what has been successful across the Parliamentary bill process, will continue to be critical.</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 5</p> <p>The Department should assess whether the pace at which the programme is planned to move over the next few years allows key recommendations and decisions to be supported by full assurance, and to allow governance bodies sufficient time to consider fully the implications of their decisions.</p> <p><i>Progress with preparations for High Speed 2, June 2016</i></p>	<p>Accepted Implemented</p>	<p>In our 2020 report, we found that the original schedule proved too ambitious, and the Department and HS2 Ltd had to take additional time to develop and agree on a new cost schedule for Phase One. The additional time also incorporated more time for scrutiny and assurance.</p> <p>We found that both HS2 Ltd and its contractors had underestimated the amount of time needed to develop and assess a robust revised cost and schedule, with insufficient time being set aside to develop and assure the cost and schedule estimates or address unanticipated issues.</p> <p>In total, HS2 Ltd spent an additional year developing a revised cost and schedule estimate. HS2 Ltd had repeatedly moved its internal targets for agreeing on the estimate and rescheduled the date at which the start of main civil construction would be approved.</p> <p>HS2 Ltd considers that the additional time taken to develop the cost estimate helped to protect the scheme's overall value for money by giving it more time for scrutiny and to apply lessons learned.</p>	<p>It will be important for the Department to periodically assure itself about the feasibility of completing the programme to schedule and build in time to complete sufficient assurance to support key recommendations and decision. See also recommendation 1.</p>
<p>Recommendation 6</p> <p>The Department should establish a clear, thorough and realistic process by which HS2 Ltd will gain the delegated authority it needs to deliver the programme efficiently, and for the Department to be able to focus on sponsoring and overseeing Phase One.</p> <p><i>Progress with preparations for High Speed 2, June 2016</i></p>	<p>Accepted Implemented</p>	<p>In 2020, we reported that the Department had not continued with its planned review process, which would grant HS2 Ltd increasing levels of autonomy. Instead, it planned to consider HS2 Ltd's assessment of its capability as part of the final investment decision. The Department implemented this recommendation by reviewing HS2 Ltd's capability to deliver before providing 'notice to proceed' for the programme in April 2020.</p> <p>The Department has revised its delegation and control arrangements with HS2 Ltd to take account of Phase One moving from design to construction stage.</p>	<p>The delivery approach for Phase Two is yet to be determined. The Department will need to decide on the appropriate delegated authority and oversight mechanisms for Phase Two, reflecting the risk profile of the programme and incorporating lessons learned from Phase One.</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Managing cost and schedule</p>			
<p>Recommendation 7</p> <p>HM Treasury, the Department and HS2 Ltd should take decisions on the scope and available funding for the programme, taking into account the trade-offs between cost and benefits. It should reflect a realistic assessment of the full cost of the programme and include appropriate contingency. It should also include the potential impact on cost, schedule and benefits of decisions made during parliamentary scrutiny of the Phase Two hybrid bills and provide this information to Parliament.</p> <p><i>High Speed Two: A progress update, January 2020</i></p>	<p>Accepted</p> <p>Work in progress</p>	<p>This recommendation remains a work in progress as government still needs to make decisions on the form, scope and phasing of Phase 2b and how this will be delivered alongside other transport plans in the Midlands and the north of England.</p> <p>However, progress has been made to implement this recommendation on Phase One of the programme:</p> <ul style="list-style-type: none"> Following the Oakervee Review, which included a review on costs, benefits and scope, HM Treasury and the Department agreed revised funding for Phase One of £44.6 billion, including £5.6 billion of contingency held by HS2 Ltd and £4.3 billion of other contingency retained by government (2019 prices). The Department undertook a new benefit-cost analysis which concluded Phase One as low value for money, but an enabler for the full network. The full network is assessed as being low-to-medium value for money. <p>On providing information to Parliament about the potential impact of decisions made during Parliamentary scrutiny, the Department has said it learned lessons from Phase One which it has applied to Phase 2a and plans to apply to Phase 2b, for example by applying a more rigorous approach to assessing the cost of proposed changes before submission to Parliament.</p>	<p>Despite progress being made on Phase One, a detailed estimate of the full cost of the programme has not yet been completed. More should be understood about the costs and design of the programme when the Department's integrated rail plan is complete. As Phase 2b is critical to realising benefits for the full programme, it will be important for any decisions to consider cost and benefit. The Department, using data provided by HS2 Ltd, stated in their March 2021 update to Parliament that the programme is reporting cost pressures. They report that following the re-planning of the Phase One schedule, further cost pressures could emerge if mitigation activity is required. The Department and HS2 Ltd told us that if these, or other costs, come to pass, they would be managed from within the existing total budget using the remaining contingency for Phase One.</p>

Figure 3 continued
 Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 8</p> <p>While we support the use of cost and schedule ranges in major programmes, the Department and HS2 Ltd should have a plan to narrow the range as the programme goes on. This plan should reflect the level of risk remaining in the programme.</p> <p><i>High Speed Two: A progress update</i>, January 2020</p>	<p>Accepted</p> <p>Work in progress</p>	<p>The Department and HS2 Ltd have systems to adjust cost and schedule estimates based on various assessments of risk. However, this recommendation remains a work in progress because the Department and HS2 Ltd are yet to develop their plan for narrowing cost and schedule ranges. HS2 Ltd has stated that as design maturity progresses, commercial arrangements are agreed and construction plans develop, it expects cost and schedule ranges to narrow for Phase One.</p>	<p>While we would not expect a finalised plan for the entire programme to have been developed in the time elapsed since our last report, the Department and HS2 Ltd will need to ensure a plan is developed to narrow these ranges to provide Parliament, the public and stakeholders in the programme with increased certainty about how much it will cost and when it will be operating. This should involve monitoring the level of contingency and using clear milestones to make its assessments. As we identified in our report on <i>Lessons learned from Major Programmes</i>, there remains a need to interrogate what a range is based on and what risks and uncertainties could cause a programme to exceed its range.³</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Reporting and communications</p>			
<p>Recommendation 9</p> <p>The Department and HS2 Ltd should develop a common set of management information, so that they can clearly and consistently track performance on the programme and identify when risks are emerging. The management information should use consistent terminology and definitions and include the rationale for any changes. It should also be clear about what the Department and HS2 Ltd are measuring the programme costs and schedule against, for example the difference between the forecast cost of the programme, the budget and the target cost.</p>	<p>Accepted</p> <p>Implemented</p>	<p>The Department and HS2 Ltd have implemented this recommendation by improving the quality and consistency of their management information. This has included adapting HS2 Ltd management information for sharing with the Ministerial Task Force for Phases One and 2a and six-monthly reports to Parliament.</p> <p>A Department-requested internal review of the timeliness and coverage of management information was positive in terms of approach and process, although suggested some areas to focus on, such as the need for reporting to be data-driven through key performance indicators. Some areas which the Department and HS2 Ltd should work on refining the management information for different audiences to ensure risks are clearly identified and mitigative actions can be taken.</p>	<p>Management information is critical to ensure programme leadership know when action needs to be taken. Best practice dictates that management information evolves as a programme develops and helps better understand progress against risks. Our report <i>Lessons learned from Major Programmes</i> identified the need for decision-makers to consider whether the indicators they are presented with are the right ones and how they would alert them to issues emerging.³</p>

High Speed Two: A progress update, January 2020

Figure 3 continued
 Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 10</p> <p>HS2 Ltd and the Department should ensure that the rationale behind its key future decisions about High Speed 2, including the implications for the wider network, are clearly communicated to all stakeholders in order to allow the rail industry as a whole to prepare for the future.</p> <p><i>Progress with preparations for High Speed 2, June 2016</i></p>	<p>Accepted</p> <p>Work in progress</p>	<p>The Department and HS2 Ltd have in part implemented this recommendation through improved transparency and communication on the programme. Steps taken to communicate the rationale on the whole programme include:</p> <ul style="list-style-type: none"> in February 2020, the government confirmed that the programme will continue, and published the Oakervee Review, which included an assessment of value for money; and the Department and HS2 Ltd have since published regular progress updates to Parliament. <p>However, this recommendation remains a work in progress because significant decisions remain pending as the integrated rail plan for the Midlands and the North has not yet been completed and communicated to the industry. The integrated rail plan looks to consider how to: integrate Phase 2b with wider transport plans in the north of England and Midlands and deliver benefits more quickly; reduce cost on Phase 2b; approach sponsorship and delivery; and best deliver connectivity with Scotland, and includes the work of other stakeholders, such as the National Infrastructure Commission. The outcome of the decisions made from this plan will not only affect the HS2 programme, but also wider schemes, such as Northern Powerhouse Rail and rail connectivity with Scotland.</p>	<p>This recommendation will be relevant for the duration of the programme. The rationale and implications for any decisions following the completion of the integrated rail plan will need to be clearly articulated to all stakeholders. The programme is vast and dependent on other stakeholders to deliver projects in preparation for the route. It impacts a wide range of other transport schemes, as identified in the Oakervee Review.</p>

Figure 3 continued
Our assessment of progress made against our recommendations on the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 11</p> <p>The Department and HS2 Ltd should quantify the impact that proposed and future changes to the existing plans for Phase Two will have on core benefits, and the wider strategic aims of the programme, and communicate the expected impacts clearly and promptly to all affected stakeholders.</p> <p><i>Progress with preparations for High Speed 2, June 2016</i></p>	<p>Accepted</p> <p>Work in progress</p>	<p>This recommendation remains a work in progress as work on how to integrate Phase 2b with wider transport plans is not yet complete. An independent review of the programme concluded the full network was needed to realise the highest value for money but that Phase 2b needed to be considered as part of an integrated rail plan.</p>	<p>The integrated rail plan is intended to provide more clarification around Phase 2b. It provides an opportunity for the Department to set out the rationale for the choices made to the scheme. This would include, for example, the cost and schedule in ranges, how Phase 2b is to be integrated with other schemes, the impact on benefits and the approach to sponsorship and delivery within it.</p>

Notes

- 1 Use of the Department refers to the Department for Transport.
- 2 This figure includes 11 out of 14 of our recommendations. Figure 4 contains the remaining three, which relate specifically to programme management in government as a whole.
- 3 Comptroller and Auditor General, *Lessons learned from Major Programmes*, Session 2019–2021, HC 960, National Audit Office, November 2020.
- 4 According to the government, each accounting officer must make sure the actions of the public organisation they lead meets the four accounting officer standards of regularity, propriety, value for money and feasibility expected by Parliament and the public for use of public resources. A method of analysis of whether the standards have been met is a systematic written accounting officer assessment.

Source: National Audit Office analysis of information on the High Speed Two programme

Figure 4
Our assessment of progress made by the Department for Transport and High Speed Two Limited against our recommendations on programme management

We have assessed how far our recommendations on programme management aimed at government as a whole have been applied within the High Speed Two programme

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 12</p> <p>On programme management the government should throughout the life of a programme, consider setting ranges for cost estimates and completion dates to reflect uncertainty, with a point estimate within this range set to help delivery bodies and programme sponsors closely manage performance.</p> <p><i>High Speed Two: A progress update, January 2020²</i></p>	<p>Accepted Implemented</p>	<p>As an area of good practice and having published public cost and schedule ranges for Phase One, the Department for Transport (the Department) and High Speed Two Limited (HS2 Ltd) have implemented this recommendation. This includes detail of the point estimate within the Phase One full business case. They are yet to set target costs (point estimate plus contingency) and schedule ranges for Phases 2a and 2b, but the Department told us it is close to concluding work to establish the cost and schedule ranges for Phase 2a.</p> <p>We have not reviewed implementation across government, but note that:</p> <ul style="list-style-type: none"> in 2021, the Infrastructure and Projects Authority (IPA) published guidance setting out a best practice approach to developing cost estimates for government infrastructure projects and programmes⁹; and in 2020, the IPA published principles for project success to guide project delivery.⁴ 	<p>As we set out in relation to recommendation 8 above, as the programme develops, the Department and HS2 Ltd will need to take steps to develop greater certainty about the cost and schedule of the programme in order to narrow the ranges it publishes for cost estimates and completion dates.</p> <p>We regularly examine programme management in our work across government and will consider, where relevant, how government uses ranges for cost estimates and completion dates. We discuss cost and schedule estimates and learning points for government in our <i>Lessons learned from Major Programmes</i>, which will be important for Phase Two of the programme.⁵</p>
<p>Recommendation 13</p> <p>On programme management the government should ensure that it takes appropriate account of the limitations of cost benchmarking information when using this approach to estimate costs. It should also use other available sources of information on costs.</p> <p><i>High Speed Two: A progress update, January 2020²</i></p>	<p>Accepted Implemented</p>	<p>The Department and HS2 Ltd have implemented the recommended good practice. The Department and HS2 Ltd use a range of benchmarking approaches for cost estimates and have told us they see value in careful application of benchmarking information to test scheme costs and value for money on designs and contracts. The Department told us it is continuing to develop its independent benchmarking capability.</p> <p>We have not reviewed implementation across government, but note that the IPA's guidance on developing cost estimates and principles for project success sets out the role of benchmarking for major projects.³</p>	<p>Benchmarking is an important consideration to help demonstrate value for money over the lifetime of a programme, as identified in our <i>Framework to review programmes</i>.⁶ Therefore, our recommendation will be important for the Department and HS2 Ltd to consider throughout the programme.</p>

Figure 4 continued
 Our assessment of progress made by the Department for Transport and High Speed Two Limited against our recommendations on programme management

Our recommendation	Acceptance and implementation status	Comments on progress	Future considerations
<p>Recommendation 14</p> <p>On programme management the government should be realistic about the cost of complex and ambitious programmes and not assume arbitrary efficiency savings to make them affordable within available funding. Targets should be based on a realistic assessment of how robust cost control and different approaches to delivery can lower costs.</p> <p><i>High Speed Two: A progress update, January 2020</i>²</p>	<p>Accepted</p> <p>Implemented</p>	<p>Having reset the estimated costs for the programme, accepting this best practice and setting out how they intend on approaching savings and targets going forward, the Department and HS2 Ltd have implemented this recommendation for Phase One. Examples of some of the steps the Department and HS2 Ltd have taken to address this good practice include the following:</p> <ul style="list-style-type: none"> • In its Phase One full business case, the Department stated that the government and HS2 Ltd have now agreed a robust programme and sustainable framework that seeks to address our criticism of underestimating the scale and complexity of the programme and over-optimism of the cost and risk estimates. • The Department has stated that the revised funding arrangements provide a realistic range for the programme. • The Department has set HS2 Ltd a target cost of £40.3 billion for Phase One, out of total funding of up to £44.6 billion (2019 prices). The Department's business case states the purpose of this is to encourage cost control and tight management of contingency. <p>We have not reviewed implementation across government. In our report <i>Lessons learned from Major Programmes</i>, we identified a learning point for government that organisations need to develop detailed plans to achieve anticipated savings.⁵</p>	<p>This recommendation will stand relevant for the duration of the programme. If HS2 Ltd and the Department make arbitrary assumptions in their cost estimates, they risk future cost pressures and risks to value for money.</p>

Notes

- 1 Use of the Department refers to the Department for Transport.
- 2 Recommendations 12, 13 and 14 draw on lessons from our work and are aimed at government as a whole. These are also applicable to the work of the Department for Transport and High Speed Two Limited. We have assessed progress in implementing these three recommendations on the grounds of the High Speed Two programme. Where applicable, we draw on our understanding of actions across government relevant to these recommendations. However, the acceptance and implementation status does not represent the progress made by government in implementing these recommendations for other major programmes.
- 3 Infrastructure and Projects Authority, *Cost Estimating Guidance. A best practice approach for infrastructure projects and programmes*, March 2021.
- 4 Infrastructure and Projects Authority, *Principles for project success*, July 2020.
- 5 Comptroller and Auditor General, *Lessons learned from Major Programmes*, Session 2019–2021, HC 960, National Audit Office, November 2020.
- 6 National Audit Office, *Framework to review programmes. Update April 2021*, April 2021.

Source: National Audit Office analysis of information on the High Speed Two programme

Appendix One

Our scope and evidence base

Scope

1 This report has been prepared to update the progress the Department for Transport (the Department) and High Speed Two Limited (HS2 Ltd) have made in implementing recommendations from our value for money reports. Tracking progress against our recommendations is an important element of understanding our impact and forms part of our ongoing monitoring of the High Speed Two programme (the programme). The report does not make any judgements on value for money. It does not assess overall progress on the programme, nor is it an exhaustive account of the risks that the programme faces.

2 We have reported on the programme regularly, examining preparations and early progress, and future risks to value for money. These reports are:

- *High Speed 2: A review of early programme preparation (2013).*
- *Progress with preparations for High Speed 2 (2016).*
- *Investigation into land and property acquisition for Phase One (London – West Midlands) of the High Speed 2 programme (2018).*
- *High Speed Two: A progress update (2020).*

3 This report does not include recommendations from our 2013 report as the programme has progressed considerably since then. However, our recommendations around developing business cases, programme management and cost estimates continue to be important considerations for major programmes. Our investigation in 2018 did not include recommendations.

4 After taking evidence on our reports, the Committee of Public Accounts (the Committee) has published its own set of recommendations for the Department and HS2 Ltd to take forward. The Committee requests regular information on implementing its recommendations and will recall accounting officers if it is not satisfied with the quality of the Department's performance after Committee hearings. Government departments respond to these recommendations through a Treasury minute. In addition, HM Treasury requests departments to report on their progress through a special edition Treasury minute. In Appendix Two, we provide the status of the Department's response to recommendations made by the Committee. We have not undertaken any further work to assess or validate progress, as this is managed by HM Treasury.

Evidence base

5 We reached our conclusions on the progress the Department and HS2 Ltd have made against our 2016 and 2020 recommendations following our review of evidence collected between April and May 2021. We have reached our audit judgements on the progress made by the Department and HS2 Ltd based on our current knowledge of the programme, assessing our previous work on the programme and other major programmes and verifying any additional evidence received.

6 Our audit approach included:

- reviewing the Department and HS2 Ltd's view of progress against our 2020 recommendations and verifying supporting evidence. This included document review of evidence, such as management information and assurance reports, as well as identifying and reviewing public information, such as the programme's six-monthly reports to Parliament, to provide evidence for progress against our recommendations; and
- assessing progress on our recommendations made in 2016, focusing on the status of progress at the time of our 2020 report, and providing relevant additional progress since.

- 7 We used a range of publicly available information such as:
- information published by government, for example, the six-monthly progress reports to Parliament, the Phase One business case and other programme announcements;
 - public reports of the Committee of Public Accounts related to the programme, including *Progress with preparations for High Speed 2* (September 2016) and *High Speed 2: Spring 2020 update* (May 2020);
 - evidence provided to Parliament, for example, written ministerial statements and correspondence, or oral or written evidence provided to select committees;
 - Treasury minutes and Treasury minute progress reports related to the programme; and
 - relevant news stories and press releases published by the Department and HS2 Ltd regarding milestones for the programme.
- 8 This report also draws on our experience of auditing High Speed Two and other programmes across different parts of government and at different stages over many years. We used past National Audit Office (NAO) reports to help identify relevant learnings to help inform our judgements and any future considerations for the programme. Other NAO reports on major programmes can be found on our website at: www.nao.org.uk/search/pi_area/managing-major-projects/. NAO reports and guidance we reviewed for this output included:
- *High Speed 2: A review of early programme preparation* (May 2013).
 - *Progress with preparations for High Speed 2* (June 2016).
 - *High Speed Two: A progress update* (January 2020).
 - *Lessons learned from Major Programmes* (November 2020).
 - *Framework to review programmes, Update April 2021* (April 2021).

Appendix Two

Progress reported in implementing recommendations made by the Committee of Public Accounts

- 1** The Committee of Public Accounts (the Committee) has regularly scrutinised the High Speed Two programme (the programme). The Committee published reports on the programme in 2016 and 2020 and made 13 recommendations to the Department for Transport (the Department) and High Speed Two Limited (HS2 Ltd).
- 2** Government departments set out their response to the recommendations made in Committee reports in a Treasury minute. Departments also report on their progress in implementing the recommendations they have accepted through Treasury minute progress reports.
- 3** In **Figure 5**, on page 28 to page 30 we set out the recommendations made by the Committee from its 2016 and 2020 inquiries and the most recent progress as reported in Treasury minutes and Treasury minute progress reports.
- 4** The government has agreed with all the recommendations from the Committee's 2016 and 2020 reports and states that all of the 2016 and 2020 recommendations have been implemented.

Figure 5
 Progress reported by the Department for Transport on recommendations made by the Committee of Public Accounts on High Speed Two

The Department for Transport (the Department) has accepted and implemented all of the Committee of Public Accounts recommendations according to Treasury minutes

Report	Recommendation	Status of acceptance in Treasury minutes	Status of implementation in Treasury minutes	Links to most recent Treasury minutes and other correspondence
Progress with preparations for High Speed 2 (September 2016)	The announcement of the route of Phase 2b this autumn should include a realistic timetable against which we will hold the Department and High Speed Two Limited (HS2 Ltd) to account. At the same time the Department should confirm whether it intends to open Phase One in 2026, or 2027.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, Cm 9566, January 2018
	The Department should produce a firm cost estimate for Phase Two, setting out the basis on which it was compiled by the time of the route announcement in autumn 2016.	Agree	Implemented	HM Treasury, Treasury Minutes, Cm 9389, December 2016
	The Department's decision on the location of the South Yorkshire station should set out the basis on which the selected option was chosen, including quantification of the impact on passengers, local communities, and on forecast growth and regeneration.	Agree	Implemented	HM Treasury, Treasury Minutes, Cm 9389, December 2016
	The Department should report back to the Committee in 12 months' time on progress in securing all the skills needed to deliver all its infrastructure programmes.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, Cm 9506, October 2017
	The Department should seek assurances from the relevant local authorities that they have plans in place to identify sources of funding and financing, to secure the local regeneration and growth benefits of High Speed Two.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, CP 70, March 2019
	The Department should publish its plan for how the entire rail network will operate once High Speed Two has been built at the time of the Phase Two route announcement, in autumn 2016.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, CP 221, February 2020

Figure 5 continued
 Progress reported by the Department for Transport on recommendations made by the Committee of Public Accounts on High Speed Two

Report	Recommendation	Status of acceptance in Treasury minutes	Status of implementation in Treasury minutes	Links to most recent Treasury minutes and other correspondence
<p>High Speed 2: Spring 2020 update (May 2020)</p>	<p>Within three months of this report, the Department must set out the form of its regular reporting to Parliament on High Speed Two. This must cover: how the Department will ensure a realistic appraisal of the programme's likelihood of delivering to budget and schedule is given at the reporting date; how it will keep Parliament informed of crucial milestones over the short to medium term to inform the timing of future scrutiny; and how it will report on the significant risks to successful delivery.</p>	<p>Agree</p>	<p>Implemented</p>	<p>HM Treasury, Treasury Minutes Progress Report, CP 424, May 2021 Letter from the Permanent Secretary, Department for Transport to the Committee of Public Accounts August 2020</p>
	<p>The Department must publish the summaries of its accounting officer assessments for all projects and programmes in line with HM Treasury guidance, including those already made and future assessments on High Speed Two. If the programme is going off-course, there must be no delay in informing Parliament.</p>	<p>Agree</p>	<p>Implemented</p>	<p>HM Treasury, Treasury Minutes Progress Report, CP 424, May 2021 Letter from the Permanent Secretary, Department for Transport to the Committee of Public Accounts, June 2020</p>
	<p>In its response to this report, the Department must set out its:</p> <ul style="list-style-type: none"> ● plan for and progress in obtaining robust assurance that it and HS2 Ltd have the capability to manage the programme and its supply chain into construction and through to completion; ● assessment of areas where capability is below that needed to manage the programme and how this gap will be addressed, including on commercial skills; and ● plan to refresh its skills strategy as the project progresses, balancing the need to retain key staff and knowledge, whilst ensuring that it has the skills and new ideas needed for future stages of the programme. 	<p>Agree</p>	<p>Implemented</p>	<p>HM Treasury, Treasury Minutes, CP 270, July 2020</p>
	<p>The Department must write to the Committee within six months of this report setting out its plan for Euston, including how it will be delivered and how it will ensure effective working between all stakeholders.</p>	<p>Agree</p>	<p>Implemented</p>	<p>HM Treasury, Treasury Minutes Progress Report, CP 424, May 2021 Letter from the Permanent Secretary, Department for Transport to the Committee of Public Accounts, November 2020</p>

Figure 5 continued
 Progress reported by the Department for Transport on recommendations made by the Committee of Public Accounts on High Speed Two

Report	Recommendation	Status of acceptance in Treasury minutes	Status of implementation in Treasury minutes	Links to most recent Treasury minutes and other correspondence
High Speed 2: Spring 2020 update (May 2020)	The Department and HS2 Ltd must write to the Committee within three months of this report to set out how they are learning lessons from the experience of the Phase One hybrid bill process for Phase Two. This should include how they will ensure that Parliament is provided with sufficient cost information and time to enable effective scrutiny and decision making on current and future high-speed railway related legislation.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, CP 424, May 2021 Letter from the Permanent Secretary, Department for Transport to the Committee of Public Accounts, September 2020
	As part of its regular reporting on the programme, the Department and HS2 Ltd must set out how they are integrating the different elements of the High Speed Two programme with each other and the rest of the national rail network, and how they will work with other stakeholders to maximise the benefits of the programme as a whole.	Agree	Implemented	HM Treasury, Treasury Minutes, CP 270, July 2020
	The Department must write to the Committee within six months of this report providing a plan for how it will embed lessons learned from programme delivery more effectively in current and future major projects and programmes, including the recent learnings from High Speed Two.	Agree	Implemented	HM Treasury, Treasury Minutes Progress Report, CP 424, May 2021 Letter from the Permanent Secretary, Department for Transport to the Committee of Public Accounts, November 2020

Notes

- 1 The table above only considers the most recent information provided by HM Treasury through its Treasury minutes and Treasury minutes progress reports.
- 2 We have undertaken no audit of this information.

Source: National Audit Office analysis of HM Treasury information

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National Audit Office

Design and Production by NAO External Relations
DP Ref: 010772-001

£10.00

ISBN 978-1-78604-372-6



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