



National Audit Office

The UK's independent public spending  
watchdog

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Reference FOI-1647

Date 10 August 2023

## CANAL & RIVER TRUST

Thank you for your request of 31 July 2023 for reports of all audits carried out on the Canal & River Trust. We have handled your request under the terms of the Freedom of Information Act 2000 (FOIA). Your specific request is set out in **Annex A** for reference.

We have reviewed our records and can confirm that we do not hold the information that you requested.

The Comptroller and Auditor General (C&AG), who is head of the National Audit Office (NAO), is not the appointed auditor for the Canal & River Trust. As such we have not issued any audit reports on the Canal & River Trust.

The C&AG is the appointed auditor of the Department for Environment, Food and Rural Affairs (the Department). As part of our annual statutory financial audit of the Department the grant payments to the Canal & River Trust are within the population of audited expenditure and related balances.

Our retention period for audit information is 7 years. In the last 7 years we have not included within our audit reports on the Department reference to the expenditure and related balances associated with the Canal & River Trust.

I am sorry that we don't hold the specific information that you requested, but I hope you find this response helpful. **Annex B** sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under FOIA.

Yours sincerely,

Katherine Gundersen

**NAO FOI Team**



## Annex A

### Request for information about Canal & River Trust audits:

*I refer to the "GRANT AGREEMENT BETWEEN THE SECRETARY OF STATE FOR ENVIRONMENT, FOOD AND RURAL AFFAIRS AND CANAL & RIVER TRUST" –*

*[https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fassets.publishing.service.gov.uk%2Fgovernment%2Fuploads%2Fsystem%2Fuploads%2Fattachment\\_data%2Ffile%2F183235%2FCanal-rivers-grant-agreement.pdf&data=05%7C01%7CFOI.Requests%40nao.org.uk%7C8c525ae6c2d84af1774708db919be76b%7Ce569c7b06dfc42b89b6a2cfc414d4f8c%7C0%7C1%7C638263871024006522%7CUnknown%7CTWFpbGZsb3d8eyJWljojMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=B23SOTzLwOdezTU1vuJj%2BmfHmslO5j6t%2FRsQls1yXYs%3D&reserved=0](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fassets.publishing.service.gov.uk%2Fgovernment%2Fuploads%2Fsystem%2Fuploads%2Fattachment_data%2Ffile%2F183235%2FCanal-rivers-grant-agreement.pdf&data=05%7C01%7CFOI.Requests%40nao.org.uk%7C8c525ae6c2d84af1774708db919be76b%7Ce569c7b06dfc42b89b6a2cfc414d4f8c%7C0%7C1%7C638263871024006522%7CUnknown%7CTWFpbGZsb3d8eyJWljojMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=B23SOTzLwOdezTU1vuJj%2BmfHmslO5j6t%2FRsQls1yXYs%3D&reserved=0)*

*Section 10.4 reads -*

*CRT shall permit duly authorised agents of the National Audit Office or European Court of Auditors to examine CRT's records and documents relating to the Activities and to provide such copies and oral or written explanations as may be required ...*

*Please provide via [whatdotheyknow.com](http://whatdotheyknow.com) reports of all audits carried out or confirm that no audits have taken place."*

## Annex B

### Statement of Policy

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at [FOI@nao.org.uk](mailto:FOI@nao.org.uk) or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP

The Head of FOI will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>

Alternatively you can contact the ICO at <https://ico.org.uk/> or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.