



15/12/2022

CITB
Head Office
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Bittern Way
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PE2 8TY

Email: information.governance@citb.co.uk
www.citb.co.uk

Dear [REDACTED],
Freedom of Information Request: 282022

Thank you for contacting CITB requesting information under the Freedom of Information Act (FOIA). Your email, dated 16th November 2022, asked for the following information:

Page 93 of the CITB's Annual Report and Accounts for the period ended 31 March 2022 sets out 'events after the balance sheet' and there are various sections within the report detailing future risks and mitigation.

1. The accounting period ended 31 March 2022, the report was ordered by parliament to be published on the 7 November 2022, what was the cut-off date for financial risks and events to be included within the report and detailed on page 93?
2. On what date was the report signed off by the Audit and Risk Committee?
3. On what date was the report and accounts issued to the National Audit Office?
4. Was a similar 'after the balance sheet' section shared with the NAO?
5. On what date was the report received back from the NAO?
6. Was the report and or accounts subject to external audit?
7. Where all ongoing and known future risks and liabilities disclosed to the auditors?

We accept that some external communications may be subject to legal privilege however in house discussions and accounts reporting are not. On that basis please answer the following.

8. On what date did the board attend a Judicial Review Permission hearing regarding a multi-million pound grant submitted by Knot Builders Ltd?
9. What was the outcome of that hearing, (were Knot Builders granted permission to challenge the CITB's refusal to pay grants for 3 grant years set against a one year of levy liability)?
10. Has the CITB assessed the risk posed by the impending Judicial Review?
11. Who has assessed the risk, the Audit and Risk Committee, Corporate Governance, The Board of Trustees or all and others, please list?
12. What has the CITB reported internally as the best, worst and most likely outcome of the Judicial Review in financial terms?
13. Was a detailed assessment shared with external auditors, the NAO or detailed within the draft report issued to parliament?

Our response is as follows:



1. The accounting period ended 31 March 2022, the report was ordered by parliament to be published on the 7 November 2022, what was the cut-off date for financial risks and events to be included within the report and detailed on page 93?

The cut-off date was 26th October 2022.

2. On what date was the report signed off by the Audit and Risk Committee?

On the 10th October 2022 the Audit and Risk Committee signed off the Annual Report and Accounts (ARA) and recommended it to the Board for approval – subject to no changes other than of a typographical nature.

3. On what date was the report and accounts issued to the National Audit Office?

The final ARA was issued to NAO on 28th October 2022.

4. Was a similar 'after the balance sheet' section shared with the NAO?

Yes.

5. On what date was the report received back from the NAO?

The report was received back from NAO on 1st November 2022.

6. Was the report and or accounts subject to external audit?

Yes.

7. Where all ongoing and known future risks and liabilities disclosed to the auditors?

Yes.

8. On what date did the board attend a Judicial Review Permission hearing regarding a multi-million pound grant submitted by Knot Builders Ltd?

The information requested is reasonably accessible to Knot Builders Ltd otherwise than under Section 1 of the FOIA. Whilst this information is held by CITB, CITB relies on Section 21(1) of the FOIA given that KBL was in attendance at this hearing alongside CITB.

9. What was the outcome of that hearing, (were Knot Builders granted permission to challenge the CITB's refusal to pay grants for 3 grant years set against a one year of levy liability)?

The information requested is reasonably accessible to Knot Builders Ltd otherwise than under Section 1 of the FOIA. Whilst this information is held by CITB, CITB relies on Section 21(1) of the FOIA given that KBL was in attendance at this hearing and received a copy of the judgement and order directly.

10. Has the CITB assessed the risk posed by the impending Judicial Review?



Yes.

11. Who has assessed the risk, the Audit and Risk Committee, Corporate Governance, The Board of Trustees or all and others, please list?

CITB assess risks in accordance with its Risk Management Policy.

12. What has the CITB reported internally as the best, worst and most likely outcome of the Judicial Review in financial terms?

The recorded information in relation to this question is all covered by Legal Professional Privilege in accordance with S42 of the FOIA.

13. Was a detailed assessment shared with external auditors, the NAO or detailed within the draft report issued to parliament?

Yes.

If you are unhappy with this response, or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied, then you may apply for an independent internal review by contacting Adrian Beckingham, Corporate Performance Director, CITB, Sand Martin House, Bittern Way, Peterborough, PB2 8TY or email adrian.beckingham@citb.co.uk.

If you remain unhappy following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Further details of the role and powers of the Information Commissioner can be found on the Commissioners website: <https://ico.org.uk/>

Yours sincerely

Jonathan Francis
Information Risk & Data Governance Manager