Department for Environment, Food and Rural Affairs

**Government Internal Audit Agency report, UK Government Investments report and the Forestry Commissioners response to the GIAA report**

**Covering Note**

The report by the Government Internal Audit Agency (GIAA) titled ‘Decision-making for the Forestry Commission’s Commercial Investments’ was completed in September 2018.

The UK Government Investments (‘UKGI’) report titled ‘Forest Holidays Governance Review – Key Findings and Proposals for Discussions’ was completed in February 2019 and is also enclosed. The commissioning of this report and the recommendations made within were welcomed by Defra and the Forestry Commission. This review was undertaken to assess key documentation, accompanied by interviews with personnel from Defra, the Forestry Commission, Forest Enterprise and Forest Holidays.

The Forestry Commissioners response to the GIAA report is dated from December 2018. It outlines the Forestry Commissioners views on the conclusions drawn in the GIAA report. The contents of this response are the views of the Forestry Commissioners.

The GIAA report has been released following a Decision Notice issued by the Information Commissioner’s Office (ICO) on 8 October 2019. We have released the UKGI report alongside for transparency purposes.

**Security**

The GIAA and UKGI documents have been declassified for release.

**Redaction**

Further to the Decision Notice dated 8th October 2019, the names of junior officials have been redacted under section 40(2) and 3(a)(i) of the Freedom of Information Act (2000). No other material has been removed.

29 June 2020