



Level 10
1 Stratford Place
Montfichet Road
London
E20 1EJ



16 June 2017

INFORMATION REQUEST REFERENCE 17-020

Dear 

Thank you for your information request, received on 13 March 2017. You asked the London Legacy Development Corporation (Legacy Corporation) to provide the following information under the Freedom of Information Act 2000 (FOIA):

- “1) How many times accountancy firm Moore Stephens has been employed by either LLDC or E20 Stadium LLP to conduct audits, studies or reports within the past seven years?”*
- 2) How much money has been paid to accountancy firm Moore Stephens by either LLDC or E20 Stadium LLP to conduct audits, studies or reports within the past seven years?”*
- 3) Copies of reports/audits/recommendations or studies produced by accountancy firm Moore Stephens for LLDC or E20 Stadium LLP in relation to the former Olympic Stadium or its transformation to the London Stadium within the past seven years?”*
- 4) Detail the tender process to select accountancy firm Moore Stephens to carry out the London Mayor investigation into the London Stadium transformation and running costs?”*
- 5) Reveal the fee agreed with accountancy firm Moore Stephens to carry out the London Mayor investigation into the London Stadium transformation and running costs?”*

I can confirm that the Legacy Corporation holds information relevant to your request. Our response follows your order.

- 1) How many times accountancy firm Moore Stephens has been employed by either LLDC or E20 Stadium LLP to conduct audits, studies or reports within the past seven years?

Moore Stephens delivered an internal audit service to LLDC from 2012/13 to 2014/15.

- 2) How much money has been paid to accountancy firm Moore Stephens by either LLDC or E20 Stadium LLP to conduct audits, studies or reports within the past seven years?

The payments the Legacy Corporation have made to Moore Stephens are as follows:

PAYMENTS TO MOORE STEPHENS	£
2012/13	43,949.72
2013/14	63,220.20
2014/15	36,982.15
2015/16	23,513.00
2016/17	0.00
TOTAL	167,665.07

The payment in 2015/16 relates to the closure of audits from the 2014/15 audit plan.

- 3) Copies of reports/audits/recommendations or studies produced by accountancy firm Moore Stephens for LLDC or E20 Stadium LLP in relation to the former Olympic Stadium or its transformation to the London Stadium within the past seven years?

Moore Stephens completed four audits and one piece of consultancy work that are relevant to the request.

	Title	Date of Audit Committee	Committee session	Action
Audit	Park Transformation Assurance Processes	July 2013	Public	Publically available on our website – Link here .
Audit	Park Transformation. January 2014.	January 2014	Private	Withheld under s.22
Audit	E20 Stadium Construction Programme. March 2015.	April 2015	Private	Withheld under s.22
Audit	E20 Stadium LLP governance. April 2015.	April 2015	Private	Withheld under s.22
Report	E20 Stadium LLP – roadmap. February 2014.	March 2014	Private	Withheld under s.22

The Park Transformation Assurance Processes report is publically available on our website, link provided above. The remaining internal audit reports and the consultancy report were considered in private committee sessions as they contained exempt information in accordance with Part 1, paragraph 3 of Schedule 12A to the Local Government Act 1972 (as amended). The Legacy Corporation have reviewed the reports and consider it to be in the public interest to release them, however, while they intend to publish all of the reports, they are currently being withheld under section 22: information intended for future publication.

S.22 - Information intended for future publication.

(1) Information is exempt information if—

(a) the information is held by the public authority with a view to its publication, by the authority or any other person, at some future date (whether determined or not),

(b) the information was already held with a view to such publication at the time when the request for information was made, and

(c) it is reasonable in all the circumstances that the information should be withheld from disclosure until the date referred to in paragraph (a).

This exemption is a class based qualified exemption and as such the Legacy Corporation has considered the public interest in releasing this information now against releasing this information at a later date in the future.

Consideration is also given to the harm disclosing this information would be likely to cause, combined with other information already in the public domain (mosaic effect) or possibly to be released at a future date (precedent effect). The public interest test considers and balances the public interest in disclosing this information against the public interest in not disclosing this information and uses this assessment to decide whether there is sufficient justification in withholding this information under this exemption.

Information disclosed under the FOIA is considered to be public information, and while there is a presumption towards disclosure, consideration needs to be given as to who will have access to this information beyond the requestor and the purposes for which they could use the information.

The Legacy Corporation understand the public interest in seeing this information now rather than at a future date. There is, of course, a public interest in promoting transparency of decisions and accountability especially considering the current relevance with the current Greater London Authority inquiry of the Stadium, however the Legacy Corporation believe that the public interest will not benefit from partial and incomplete information being released before the completion of the inquiry of the Stadium and the publication of the findings of that review. We are not aware of any pressing reason why the information should be needed now and given the relatively short period of time before this information is likely to be published; we consider that it is fair and reasonable to withhold the information for now.

It is the view of the Legacy Corporation that, at this time, the public interest in withholding the information outweighs the public interest in disclosing it.

4) Detail the tender process to select accountancy firm Moore Stephens to carry out the London Mayor investigation into the London Stadium transformation and running costs?

The Legacy Corporation does not hold this information. The investigation was commissioned by The Greater London Authority.

5) Reveal the fee agreed with accountancy firm Moore Stephens to carry out the London Mayor investigation into the London Stadium transformation and running costs?

The Legacy Corporation does not hold this information. The investigation was commissioned by The Greater London Authority.

If you are unhappy with our response to your request and wish to make a complaint or request a review of our decision, you should write to:

Deputy Chief Executive
London Legacy Development Corporation
Level 10
1 Stratford Place
Montfichet Road
London
E20 1EJ

Please note: complaints and requests for internal review received more than two months after the initial response will not be handled.

If you are not content with the outcome of the internal review, you may appeal directly to the Information Commissioner at the address given below. You should do this within two months of our final decision. There is no charge for making an appeal.

Further information on the Freedom of Information Act 2000 is available from the Information Commissioner's Office:

Wycliffe House
Water Lane
Wilmslow
SK9 5AF

Telephone 08456 30 60 60 or 01625 54 57 45

Website www.ico.gov.uk

Yours sincerely

FOI / EIR Co-ordinator
London Legacy Development Corporation