

## National Audit Office

### Who are they?

The National Audit Office (NAO)'s role is to **scrutinise public spending for Parliament**. It has existed in its present form since it was established in the National Audit Act 1983 and is led by the **Comptroller and Auditor General (C&AG)**, who is an officer of the House of Commons. It has statutory access rights and is totally **independent** of government. The **Committee of Public Accounts (PAC)** at Parliament uses their reports to hold government to account for how it spends public money.

### What do they do?

The NAO **scrutinises public spending** for Parliament to help the government in its drive to improve public services, nationally and locally and its work includes the following:



#### Financial Audits

The NAO carries out **financial audits** for all central government departments, agencies and other public sector bodies, and reports the results to Parliament.



#### Value for money studies

The NAO defines good value for money as 'the **optimal use of resources to achieve the intended outcomes**' and carries out studies in order to form a judgement as to whether this has been achieved in government expenditure. These reports assist Parliament in **holding the government to account** for how it spends public money.



#### Local audit

The C&AG is responsible for preparing and issuing the **Code of Audit Practice**, which sets out what local auditors are required to do.



#### Investigations

The NAO conducts **investigations based on concerns** raised with the organisation, or issues which arise through other pieces of work. Such work is designed to be rapid, responsive and to establish the facts of the situation.



#### Support to Parliament

In addition to supporting the PAC, the NAO offers its services to Parliament more widely, supporting other select committees, as well as individual MPs, in **scrutinising government departments** and public spending.



#### International activities

The NAO plays an international role as the Supreme Audit Institution (SAI) of the United Kingdom and the C&AG is the appointed **external auditor for a number of international bodies**.

### Recent work

- **Investigation: WannaCry cyber attack and the NHS:** <https://www.nao.org.uk/wp-content/uploads/2017/10/Investigation-WannaCry-cyber-attack-and-the-NHS.pdf>
- **Care Quality Commission - regulating health and social care:** <https://www.nao.org.uk/wp-content/uploads/2017/10/Care-Quality-Commission-regulating-health-and-social-care-Full-Report.pdf>
- **A Short Guide to the Department of Health and NHS England:** <https://www.nao.org.uk/wp-content/uploads/2017/09/2017-Short-Guide-to-the-Department-of-Health-and-NHS-England.pdf>
- **Managing the costs of clinical negligence in trusts:** <https://www.nao.org.uk/wp-content/uploads/2017/09/Managing-the-costs-of-clinical-negligence-in-trusts.pdf>