

An introduction to the National Audit Office

The UK's independent public
spending watchdog.

We support Parliament in
holding government to account
and help improve public services
through our high-quality audits.



Our role



The National Audit Office (NAO) helps Parliament hold government to account for the way it spends public money. We do this by auditing the finances of public bodies and scrutinising public spending to assess facts and value for the taxpayer.

We are independent of government and the civil service. The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO.

The C&AG certifies the accounts of all government departments and many other public sector bodies, supporting Parliament by providing system-wide, integrated and independent public audit.

The C&AG also has statutory authority to examine and report to Parliament on whether government is delivering value for money on behalf of the public. We don't question the merits of government policies, but assess whether resources have been used efficiently, effectively and with economy.

As Comptroller, the C&AG is responsible for approving the issue of all public funds to central government departments.

Through all our work, the NAO identifies ways government can make better use of public money to improve people's lives.

Our values

Our values underpin everything we do. We are:



Our values reflect who we are as the NAO, how we work together and with those outside the NAO, to achieve our purpose and priorities.

Our work

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Financial Audit

We audit public sector accounts, including all central departments, agencies and other public bodies, from charities to big commercial entities such as Network Rail. We report the results to Parliament.

Value for Money (VfM)

We report on the value for money (the effectiveness, efficiency and economy) of government spending. We make recommendations and highlight lessons for the bodies we audit and for government more widely.

Investigations

We conduct investigations to establish the facts quickly where there are concerns about public spending, such as service failures or financial irregularities. These concerns may be raised by MPs, the media or the public, or be identified through our work.

Lessons learned reports

Bring together learning from our work on important recurring issues across government

In 2021-22...

We certified over
400 accounts
auditing
£1.8 trillion
of public income
and expenditure

We published
63 major outputs,
comprising value for
money, lessons learned
and wider assurance
reports

Our work *continued*

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Support for Parliament

We provide evidence and briefings to help the Committee of Public Accounts (PAC), other Select Committees and individual MPs and peers in their scrutiny of public spending and service delivery; including bespoke reports for the Environmental Audit Committee.

Share insights

We share insight, good practice and the factors that we consider when we are evaluating value for money.

International

We carry out external audits of a small number of international organisations and the C&AG chairs the UN Panel of External Auditors. We also participate in a number of professional standard-setting groups under the umbrella of the International Organisation of Supreme Audit Institutions (INTOSAI).

Correspondence

Correspondence is a key point of direct contact and, coupled with intelligence from our work, is useful for bringing issues to our attention and can lead to investigations or value-for-money studies.

In 2021-22...

PAC held
69
evidence sessions
based on our work

We published
10
overviews of
departments

1,169
Responses