



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1686

Date 05 February 2024

NAO AUDIT OF MONEY AND PENSION SERVICE DEBT ADVICE TARGETS

Thank you for your request of 17th January 2024 for information about the role the National Audit Office (NAO) has in auditing the Money and Pension Service (MAPS) in respect to its debt advice targets. Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA).

We have searched our records and can confirm that we hold information within the scope of your request. Your specific request is set out in **Annex A**, along with our responses.

Annex B sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under the FOIA.

We hope you find this response helpful.

Yours sincerely,

NAO FOI Team

Annex A

(Your request is in italics below)

Dear National Audit Office,

We have recently received the attached Decision Notice from the Information Commissioner's Office relating to a previous FOI request made to the Money and Pensions Service.

That FOI request was made in respect of information concerning mid-year performance against the Money and Pensions Service targets for its debt advice provision.

As you can see from the Decision Notice, the Money and Pensions Service states that it withheld this information on the basis that its performance figures were subject to audit by the National Audit Office and that it would not be in the public interest to release the information until that audit had been completed.

We are therefore seeking the following information from yourselves:

- 1. What role does the National Audit Office play in auditing the performance of the Money and Pensions Service with respect to its debt advice targets? And*

NAO response:

The NAO carries out a statutory audit of the MAPS financial statements. As set out in the Certificate and Report of the Comptroller and Auditor General (C&AG) included in the [MAPS 2022-23 ARA on page 76](#), this audit is conducted in accordance with the International Standards on Auditing (ISA UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*.

Under these standards, performance related information contained within the annual report is considered as 'Other Information' and is audited in accordance with ISA 720; *The Auditor's Responsibilities Relating to other information*. Although we are not responsible for auditing the accuracy of this information, the auditing standards require us to review the 'Other Information' and consider whether any material inconsistencies, misstatements or inaccuracies are present based upon our knowledge of the organisation and the financial statements. If we identify any issues, we may make further enquiries or assessments. The accounting officer, in this case the MAPS Chief Executive Officer (CEO), is responsible for ensuring that performance related information in the annual report is complete and accurate.

- 2. If it does have a role in this respect, on what date did the National Audit Office report concerning the accuracy of the relevant performance figures for 2022/23 to the Money and Pensions Service's Audit, Risk and Assurance Committee?*

NAO response:

We reported our findings in relation to the statutory audit to the MAPS Audit and Risk Assurance Committee in October 2023, prior to the certification and publication of the annual report and accounts. Overall, there were no matters to report to the committee in relation to 'Other Information'. Further information on this can be found in the C&AG's certificate and report in the [MAPS 2022-23 ARA on page 77](#).

Annex B

Statement of Policy

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at FOI.requests@nao.org.uk or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP.

The FOI and Correspondence Manager will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: www.ico.org.uk/foicomplaints. Alternatively, you can contact the ICO at [Contact us | ICO](#) or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.