To

NAO ACCOUNTANCY GRADUATE PROGRAMME

Thank you for your original request of 10 February 2024, and further clarification provided on 14 February 2024. You asked for information about the NAO accountancy Graduate programme. We have handled your request under the terms of the Freedom of Information Act 2000 (FOIA).

We have searched our records and can confirm that we hold the information you have requested. Your specific request is set out in **Annex A** together with our response under each question.

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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 FOIA.

I hope you find this response helpful.

Yours sincerely,

NAO FOI Team

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Annex A

Request for information about NAO Accountancy Graduate Programme:

(Your request is in bold with our response below)

1. What is the structured pay framework for the Accountancy graduate training programme? (Please outline the structured pay for all 3 years, and the differences between the two offices). Please also mention how long it lasts, the median and mean salaries, and the discrepancies between male/female salaries and different ethnic groups (for all 3 years):

NAO Response:

NAO trainees are paid on an incremental pay scale and move up a grade point on the anniversary of their start date each year. The standard graduate programme lasts for three years.

Once trainees have passed their first six exams, they receive an additional annual allowance (the '**certificate level special increase'**). They receive a further allowance when they have completed the next six exams (the '**professional level special increase'**).

The incremental pay points are fixed, meaning there is no pay differential between trainees of the same length of service and exam completion point. The 2023/24 grade scales and special increase amounts are set out in the tables below.

Audit Associate	Newcastle	London
Scale point 1	26204	32435
Scale point 2	26686	33035
Scale point 3	30205	37165
Scale point 4	32037	38486
Scale point 5	33869	39803

Special Increase Amounts	
Certificate stage	969
Professional stage	1611

Once trainees have completed all 15 ACA exams, they are promoted to Senior Audit Associate. The base salary for Senior Audit Associate for 2023/24 is £43,720 in London and £36,064 in Newcastle.

2. Also, please outline the retention rate (the % of people who successfully complete the programme, and the % of people who stay with the NAO after completing the programme), alongside the base starting salary after completing the ACA qualification (for both offices), and the discrepancies between male/female and different ethnicities.

NAO Response:

In 2022/23 the turnover rate for trainees (those who left without completing the programme) was 14.9%. Of all trainees who completed the programme in 2022/23, 24% had left the NAO within 12 months of completion as of February 2024.

The 2023/24 base starting salary for trainees who are promoted to Audit Principal on qualification is £58,550 in London and £47,970 in Newcastle. All new promotees are paid under the same framework so there is no pay differential in starting pay.

3. Lastly, what's the total spend on ICAEW training (including money paid for exam bookings, college, and other resources). What's the first-time pass rate for the three different ICAEW stages: certificate, professional and advanced (either for each module individually or in aggregate for all modules under each ICAEW stage, whatever is more convenient to provide)? How does it vary based on gender, ethnicity, location or any other characteristics? And what % of individuals are dismissed due to failure at the ICAEW exams.

NAO Response:

- **Total spend on ICAEW training:** For 2022-2023, the total spend is £545,000 net.

- **First time pass rate for the three different ICAEW stages:**

2022-2023	
Certificate	89.7%
Professional	81.7%
Advanced	93.8%

- **Pass rate breakdown based on characteristics:**

Gender	
Male	89.7 %
Female	95.8%
Prefer not to say	100%

Ethnicity	
White	91.7%
Ethnic Minority	80.4%
Prefer not to say	94.7%
Not completed	100%

Location	
London	86.1%
Newcastle	93.4%

- **Percentage of individuals who are dismissed due to failure at the ICAEW exams:** 1.7%

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 Head of FOI 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.