



National Audit Office

The UK's independent public spending  
watchdog

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Reference FOI-1694

Date 05 March 2024

Dear

## NAO RECOMMENDATIONS TRACKER

Thank you for your request of 17 February 2024 for information about the [Recommendations Tracker](#) on the National Audit Office website. Your request has been considered under the terms of the Freedom of Information Act 2000 (FOIA).

Your original request is set out in **Annex A** for reference, together with our response to each part of the request.

**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.

We hope you find this response helpful.

Yours sincerely,

NAO FOI Team



## Annex A

### Request for information about NAO Recommendations Tracker:

(Your request is in italics and our response below)

*"I am currently conducting research for my master's thesis, which focuses on how supreme audit institutions, such as the NAO, measure their own performance and impact. A particular aspect of interest to me is the Recommendation Tracker system implemented by the NAO. I am keen to understand the operational details of this system, especially regarding the process for confirming the implementation of recommendations and how the NAO facilitates communication and maintains relationships with the audited bodies during this process."*

1. *"Could you please provide an overview of how the Recommendation Tracker works, including any steps involved in the verification of recommendation implementation?"*

Please see below an overview of the process for our [Recommendations Tracker](#), which we update in March and September of each year:

1. Twice a year, NAO teams generate an Excel spreadsheet showing all recommendations made to each audited body since 2019. There is one spreadsheet per audited body:
  - a. The spreadsheet lists the recommendations in rows and has multiple columns (as shown in our online recommendations tracker).
  - b. Some of these columns are populated with information about the NAO report and recommendation (the report title, publication date, text of recommendation, the number and page reference of the recommendation, who the recommendation was made to).
  - c. And some of the columns are for the audited body to complete (acceptance status i.e. do they accept the recommendation, implementation status, the actual or expected date by which the recommendation will be implemented). The audited body is asked to provide this information by selecting responses from a predefined list.
2. NAO teams send the Excel spreadsheet to the relevant audited body and ask them to provide their response to any recommendations that are still live.
3. There is then an iterative process in which NAO teams and the audited bodies work to agree the response that will be recorded in the tracker. This often includes meetings, phone calls and email exchanges. The key points are:
  - a. For each recommendation that is 'accepted' or 'partially accepted', the NAO asks the audited body to provide some basic information about what it will do/has done to implement the recommendation and some evidence to demonstrate that the work is being/has been done.
  - b. This evidence allows us to complete the final column of our recommendations tracker ("NAO confirmation").
4. Once the audited bodies response has been agreed and the Excel spreadsheet returned to the NAO, we use this information to populate the tracker.

2. *“Additionally, I am interested in learning more about the strategies or practices adopted by the NAO to ensure effective communication and collaboration with the audited entities to encourage the successful adoption of recommendations.”*

In terms of strategies and practices adopted by the NAO to encourage the successful adoption of recommendations, the key points are as follows:

1. The recommendations we make flow from our audit findings, as set out in our value-for-money (VFM) reports. Before we publish our VFM reports, audited bodies are given an opportunity to comment on the factual accuracy and presentation of information in the report. They therefore have an opportunity to comment on our recommendations at that point (but the Comptroller and Auditor General, who is head of the NAO, will make the final decision about the wording of our reports, including the recommendations we make).
2. After our report is published, we engage regularly with the audited bodies, which provides an opportunity to discuss our recommendations. We do this for a number of reasons, including:
  - a. to get feedback on how we conducted our study;
  - b. to discuss implementation of our recommendations and assure ourselves that the information in our recommendations tracker is accurate, as described above. It is important to note that we do not seek to tell the departments *how* they should implement our recommendations as this would introduce the risk of self-review in the future; and
  - c. to discuss potential financial and wider impacts from implementation of our recommendations.
3. We also often discuss the status of our recommendations with our audited bodies' Audit and Risk Committees.
4. The NAO periodically reviews its practice, and engages independent external reviewers, to make sure we are working as effectively as possible. This includes how we write recommendations. Our annual Transparency Report provides more information about how we manage our audit quality (see: <https://www.nao.org.uk/about-us/governance/transparency/#audit-quality>)

## 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@nao.org.uk](mailto:FOI@nao.org.uk) or by post to:

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

The FOI & 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: <https://ico.org.uk/foicomplaints>

Alternatively, you can contact the ICO at <https://ico.org.uk/> or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.