



National Audit Office

The UK's independent public spending
watchdog

Switchboard +44 (0)207 798 7000

Direct Line +44 (0)207 798 7264

Email FOI@nao.org.uk

Reference FOI-1698

Date 2 April 2024

NATIONAL HIGHWAYS' ANNUAL ACCOUNTS

Thank you for your request of 1 March 2024 for reports produced in relation to our audit of National Highways' accounts for the last two financial years. Your specific request is reproduced in **Annex A** for reference.

Please find the information we hold within the scope of your request attached with this response. We have redacted a small amount of personal data under section 40(2) of the FOIA (personal information). Details of this exemption and how it applies to your request can be found in **Annex B**.

We hope you find this response helpful. **Annex C** 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.

Yours sincerely,

NAO FOI Team



Annex A

Request for information about National Highways' annual accounts:

"Please could you release to me:

1. the audit planning reports
2. the audit interim progress reports
3. the audit completion reports
4. any other relevant outputs

that have been produced with regard to National Highways' (formerly Highways England) accounts for the last two financial years (year ending 2022 and year ending 2023).

According to 8.13 to 8.17 of the Department for Transport's Highways England: Framework Document (link below) the Comptroller & Auditor General audits National Highways' Annual Accounts and produces the above documents. I believe that I am entitled to see these documents as the HM Treasury's Managing Public Money states that because National Highways is a provider of a public service it is expected to meet the standards of "**honesty**, impartiality, **openness**, accountability, accuracy, fairness, integrity, **transparency**, objectivity and reliability".

As per the Freedom of Information Act, please respond within 20 working days of this application. I would also appreciate a reply to confirm receipt of this request."

Annex B

Section 40, Freedom of Information Act 2000 – Personal information

Section 40, paragraphs 1-4, of the Freedom of Information Act 2000 (FOIA) provides that:

(1) Any information to which a request for information relates is exempt information if it constitutes personal data of which the applicant is the data subject.

(2) Any information to which a request for information relates is also exempt information if—

- (a) it constitutes personal data which does not fall within subsection (1), and*
- (b) the first, second or third condition below is satisfied.*

(3A) The first condition is that the disclosure of the information to a member of the public otherwise than under this Act—

- (a) would contravene any of the data protection principles, or*
- (b) would do so if the exemptions in section 24(1) of the Data Protection Act 2018 (manual unstructured data held by public authorities) were disregarded.*

(3B) The second condition is that the disclosure of the information to a member of the public otherwise than under this Act would contravene Article 21 of the GDPR (general processing: right to object to processing).

(4A) The third condition is that—

- (a) on a request under Article 15(1) of the GDPR (general processing: right of access by the data subject) for access to personal data, the information would be withheld in reliance on provision made by or under section 15, 16 or 26 of, or Schedule 2, 3 or 4 to, the Data Protection Act 2018, or*
- (b) on a request under section 45(1)(b) of that Act (law enforcement processing: right of access by the data subject), the information would be withheld in reliance on subsection (4) of that section.*

Reasons why we have applied this exemption

We are not obliged under Section 40(2) of the FOIA to provide personal information about another person if releasing it would contravene any of the provisions of the Data Protection Act 2018.

We believe the release of names and direct contact details of National Audit Office and National Highways officers would contravene the first data protection principle, which is that the processing of personal data must be lawful, fair and transparent.

We have therefore redacted this information from the information we are releasing to you.

Annex C

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 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.