



National Audit Office

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Reference FOI-1713

Date 17 April 2024

## FOI REQUEST CLARIFICATION

I refer to your correspondence on 3 April 2024 in relation to your FOI request where you wrote *“Within the world of Industry and Commerce the use of the term “Accurate” is of paramount importance. This term acquires further importance when it is used as a regulatory measure, such as a Licence Condition, as in Ofgem’s Standard Licence Conditions for the supply of Electricity & Gas. I have sought advice from Ofgem on the definition of the word “accurate” but no relevant information has been forthcoming. Therefore, as you are the acknowledged experts in this field, under the terms of the Freedom of Information Act, please provide me with the full definition of the word “accurate” in the context of commercial billing and contractual compliance.”*

I have discussed your request with one of the NAO directors and our Commercial Hub and they are not sure what information you would like to receive from us. We therefore need clarification about the information you have requested to enable us to respond effectively.

Under Section 16 of the Freedom of Information Act we are required to consider what advice and assistance we can provide to help someone submit a request we may be able to respond to. Therefore, in **Annex A** I have provided some guidance which explains what we need to help us consider your request.

We will consider afresh any revised request however we cannot guarantee that any revised request will fall within the cost limit. If you have any queries about this letter, please contact me quoting the reference above.

Yours sincerely,

**NAO FOI Team**

## Annex A

To support our request for clarification I have provided some guidance to help you submit a valid request.

You have requested:

***“please provide me with the full definition of the word “accurate” in the context of commercial billing and contractual compliance.” (3 April 2024)***

***“you conduct audits using comparison techniques and assessing accuracy of compliance. All I am requesting is recorded documentation by which you define accuracy.” (11 April 2024)***

The terms ‘accurate’ and ‘accuracy’ will appear in many thousands of different documents and sources of information across the NAO. It is therefore not possible for us to search under these terms without a specific description of the type of recorded information you are seeking.

Providing an example of what you are referring to would assist us. For example, information about how we review disclosures made by audited bodies in their financial statements to ensure they are sufficient and accurate.

Additionally, as you have referred to our audits, I have attached our Transparency Report which provides an overview of the audit work we do and how our quality and quality assurance processes are organised, which may be helpful. On page 12, the Report explains:

1.6 Our financial audit work is critical in ensuring taxpayers’ money is accounted for correctly and spent on its intended purposes. The C&AG, with the support of our people, provides an independent audit opinion on around 400 published financial statements each year, including those of government departments, executive agencies, arm’s-length bodies, government-owned companies and charities.

1.7 During 2022-23, we completed our audits of the 2021-22 financial statements. The C&AG provided unqualified opinions on most of these, although he issued a qualified audit opinion on 15 financial statements because there were material misstatements or errors within the accounts, the scope of the audit was limited, or Parliament’s intentions had not been complied with (affecting our ‘regularity’ opinion). Unusually, in the case of the UK Health Security Agency, the C&AG was also unable to provide an audit opinion.

1.8 We also carry out VfM examinations and wider assurance work to support Parliament in holding government to account, including lessons-learnt reports and investigations, for example our investigation into the performance of HM Passport Office.<sup>2</sup> During 2022-23, we published 62 VfM and wider assurance reports, including nine on efficiency and financial management. We also published 14 insight products such as good practice guides and data visualisations