



National Audit Office

The UK's independent public spending watchdog

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Reference FOI-1735

Date 12 August 2024

FOI REQUEST: NAO AUDITS OF THE MINISTRY OF DEFENCE

Thank you for your request dated 16 July 2024 for information about our audits of the Ministry of Defence (MoD). We have handled your request under the terms of the Freedom of Information Act 2000 (FOIA). Your specific request is reproduced at **Annex A** for your reference.

While we hold information relevant to your request, our assessment is that it would be too costly for us to compile the information you have requested. Given the broad nature of your request, we would need to search our files for all information requests to the MoD and analyse the response provided, including the time taken by the MoD to provide any information. During the five-year period covered by your request we have produced over 20 [reports on the MoD](#) and undertaken five large-scale financial audits of the MoD's accounts. Taking this work together, we estimate there would be well-over 1,000 information requests within the scope of your FOI request. We consider that the work that would be needed to locate and extract relevant information to enable us to answer your query would take considerably more than 18 hours.

For this reason, we have applied the exemption in Section 12 of the FOIA which allows a public authority to refuse a request if the cost of providing the information to the applicant would exceed the 'appropriate limit'. **Annex B** provides further details of the Section 12 exemption.

You may wish to submit a refined, more focused request, for example covering a shorter timeframe or pertaining to a particular subject area. However, I should note that the work required to extract this information may still exceed the Section 12 limit, and that a considerable amount of the information held is likely to be sensitive and may require us to apply other exemptions.

To provide some further assistance, we can confirm that no information is held for the second part of your request as there were no audits of MoD that we would not sign-off in the last five years. We can also confirm that some information relating to part 3 of your request is publicly available in the [MoD Annual Report and Accounts 2020-21](#). As set out on page 201 in the Report provided by the Comptroller & Auditor General, we had reported to the Departmental Audit & Risk Committee in October 2021 that our 2020-21 audit was complete. However, the Annual Report and Accounts were not approved until January 2022 due to clearance of the document within the Department, particularly in respect of the Performance Report, including obtaining Ministerial endorsement.

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I hope the information given above helps to explain why we cannot comply with your request on this occasion. **Annex C** sets out the steps you may wish to take if you are not satisfied with the way we have handled your request under the FOIA.

Yours sincerely,

FOI and Correspondence Officer

Annex A

Request for information about NAO MOD audits:

I am writing to request information under the Freedom of Information Act 2000.

The NAO stated in a report dated December 2012 that the MoD often did not provide all the requested information for NAO audits:

“Basic information – such as the value of projects approved or rejected, the IAC’s workload and a summary of the different types of decisions made – is not routinely collected.”

https://www.nao.org.uk/wp-content/uploads/2013/01/MoD_investment_approval_process.pdf

Please provide the following information each year for the past 5 years:

- *Details and numbers of NAO requests for information from MoD that were denied/ not available, reasons given for not providing this information*
- *Details of NAO audits of MoD that your organisation would not sign-off in the last five years, NAO’s reasoning for this*
- *Details of MoD delays in providing information*

Annex B

Section 12 of the Freedom of Information Act (FOIA)

Section 12 of the FOIA allows a public authority to refuse a request if the cost of providing the information to the applicant would exceed the ‘appropriate limit’ as defined by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004.

The Regulations provide that the appropriate limit to be applied to requests received by public authorities is £450. For the purposes of the estimate the costs of performing these activities should be estimated at a rate of £25 per hour. This is therefore equivalent to 18 hours work.

In estimating the cost of complying with a request for information, a public body can only take into account any reasonable costs incurred in:

- (a) determining whether it holds the information,
- (b) locating the information, or a document which may contain the information,
- (c) retrieving the information, or a document which may contain the information, and
- (d) extracting the information from a document containing it.

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.