



National Audit Office

A guide to the NAO's international work

MARCH 2015

Our vision is to help the nation spend wisely.

Our public audit perspective helps Parliament hold government to account and improve public services.

The National Audit Office scrutinises public spending for Parliament and is independent of government. The Comptroller and Auditor General (C&AG), Sir Amyas Morse KCB, is an Officer of the House of Commons and leads the NAO, which employs some 820 employees. The C&AG certifies the accounts of all government departments and many other public sector bodies. He has statutory authority to examine and report to Parliament on whether departments and the bodies they fund have used their resources efficiently, effectively, and with economy. Our studies evaluate the value for money of public spending, nationally and locally. Our recommendations and reports on good practice help government improve public services, and our work led to audited savings of £1.1 billion in 2013.

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A guide to the NAO's international work

Introduction

The National Audit Office (NAO) has an active programme of international audit and support. This is in order to:

- provide assurance that UK government funds spent overseas are spent well;
- ensure that it stays at the forefront of public external audit by being open to learning from others and shaping the development of international standards; and
- make a broader contribution to UK government international policy objectives, particularly by helping improve the management of public finances in developing countries.

The NAO does this through three main areas of work:

- An annual cycle of financial and value for money (VfM) audits of UK government departments with major international programmes; for example, our audits of the UK's Department for International Development.
- Work to support accountability and transparency of EU money.
- Our broader contribution to the management of public funds globally through our externally funded audits of international bodies, such as the audit of United Nations funds and programmes and other major agencies as well as our programme of capacity building support to audit institutions and parliamentary financial oversight committees in developing countries.

The NAO seeks to identify and spread good practice. It does this by working with such bodies as:

- the International Organisation of Supreme Audit Institutions (INTOSAI)
- the United Nations Panel of External Auditors
- the Contact Committee of EU Member States and the European Court of Auditors (ECA).

In all our work internationally, the NAO is also mindful, as the nation's financial watchdog, of the need to lead by example. We seek to ensure that all activities we undertake are carried out efficiently and effectively and with a constant focus on controlling costs and giving value for money.

Auditing UK programmes overseas

Introduction

Each year the UK government spends substantial funds overseas. This money is used to fund:

- Diplomatic costs associated, for example, with running embassies, trade and investment initiatives and supporting dependent territories.
- International development activities, directly via support to developing countries or indirectly through our contributions to multilateral organisations, for example the World Bank, the United Nations or the European Union (EU).
- Defence costs associated, for example, with military operations or maintaining overseas bases.

The NAO provides independent assurance of these expenditures directly through our annual programme of financial and VfM audits and through our support for parliamentary scrutiny by select committees, as in our audits of the following organisations:

- Foreign & Commonwealth Office
- Department for International Development
- Ministry of Defence.



Foreign & Commonwealth Office (FCO)

FCO's responsibilities

The FCO promotes the UK's interests overseas, supporting our citizens and businesses around the globe. The FCO is responsible for:

- safeguarding the UK's national security by countering terrorism and weapons proliferation, and working to reduce conflict;
- building the UK's prosperity by increasing exports and investment, opening markets, ensuring access to resources, and promoting sustainable growth; and
- supporting British nationals around the world through modern and efficient consular services.

The FCO spent almost £2.5 billion in 2013-14 and also received income of £270 million, primarily from charges to other government departments for using its overseas facilities such as buildings, IT and support services. The FCO runs a network of nearly 270 diplomatic posts with approximately 13,800 staff, with almost 11,000 of them based overseas.

In 2013-14, the FCO provided funding of £401 million to the British Council and BBC World Service. However, from 2014-15, the FCO will no longer fund the World Service. The FCO also spent some £474 million on conflict prevention and peacekeeping in 2013-14.

The NAO's work on the FCO's overseas activities

Financial audit – the NAO carries out the annual financial audit to confirm whether the FCO's financial statements present a true and fair view and transactions are in accordance with Parliament's intentions. This work also involves auditing a selection of overseas posts each year.

In each of the last five years, we have issued a clear (unqualified) opinion on the FCO's accounts.

Value-for-money audits – we typically produce one value-for-money report every 18 months, considering the economy, efficiency and effectiveness of a particular aspect of work that the FCO is involved in. Recent audits with a particular overseas or international aspect have included:

- **Supporting UK exporters overseas** was published in December 2013. The report examined the progress made by FCO and UK Trade & Investment (UKTI) in supporting UK exporters overseas. The report concluded that the government's objective for export-led growth is ambitious. Meeting the target will require the departments to make their current activities to assist exports much more closely coordinated, and supported by tough measurable milestones.
- **Managing and removing foreign national offenders**, published in October 2014, focuses on whether the Home Office, the Ministry of Justice and FCO's approach to managing and removing foreign national offenders delivers value for money, and in particular whether the public bodies involved are maximising removals for the £850 million we estimate they spend each year.
- **Exploiting the UK brand overseas to promote growth** is a work in progress. We are conducting a review of how effectively the government is exploiting the UK brand overseas and whether it will lead to tangible results, such as increased economic growth. We are assessing how these efforts are coordinated across government and how the results are measured.

Other work

In August 2013, the **2012-13 review of the data systems for the Foreign and Commonwealth Office** was published. We reviewed the input and impact indicators in the FCO's Business Plan, Common Areas of Spend and wider management information. Our first review was carried out in 2011-12, and a summary report was published. The report for 2012-13 covered nine business plan indicators, one Parliamentary indicator and one Key Performance Report indicator.

The C&AG's **Update on the National Cyber Security Programme** published in September 2014 identified the FCO's role in providing guidance and assistance, including financial support, to cyber crime initiatives in the Commonwealth, the United Nations Office on Drugs and Crime, and the Council of Europe.

In November 2014, the NAO published a **Departmental Overview – The performance of the Foreign & Commonwealth Office 2013-14**. The purpose of this briefing was to provide a summary of the FCO's activity and performance, based primarily on published sources, including the FCO's own accounts and the work of the NAO. The Departmental Overview for 2012-13 was published in November 2013.

One HMG overseas – The One HMG Overseas agenda aims to remove barriers to joint working, so that all staff working for HMG overseas can deliver the UK's international objectives more effectively and save money. We examined how government departments are working in partnership to deliver the vision of One HMG Overseas. We looked in particular at the strategy for One HMG Overseas, partner engagement and delivery of expected benefits against schedule and budget. The briefing was published in March 2015.



Department for International Development (DFID)

DFID's responsibilities

DFID aims to reduce poverty in poorer countries in line with the Millennium Development Goals set by the United Nations in 2000. DFID has some 2,000 programmes and projects, ranging from emergency aid for countries affected by conflict or humanitarian crises, to continuing support to improve health, education and sanitation.

DFID spent £10.1 billion in 2013-14, of which £116 million was on administrative costs such as the employment of over 2,800 staff, of whom over half were based overseas. DFID's programme expenditure amounted to £9.9 billion, almost all of which was classed as Official Development Assistance (ODA). Much of this is channelled through the public services of developing country governments, multilateral organisations or non-governmental organisations. As a result of the Bilateral Aid Review commissioned in May 2010, DFID's bilateral aid programme is focused in 28 priority countries with the aim of targeting support where it will make the greatest difference. The DFID directed some £4.3 billion (43% of its total programme expenditure) through its multilateral programme which includes the World Bank, United Nations agencies, European Union, regional development banks and sector specific Global Funds.

The United Kingdom has a target of devoting 0.7% of its gross national income to ODA from 2013. DFID is responsible for managing the target. In 2013 the target was achieved, with DFID accounting for 88% of total UK ODA (£11.5 billion). DFID's total budget increased from £7.9 billion in 2010-11 to £10.4 billion in 2013-14. Over the same period, DFID reduced its administration expenditure by one-quarter in real terms.

The NAO's work on DFID

Financial audit – The NAO carries out the annual financial audit to confirm whether DFID's financial statements present a true and fair view and transactions are in accordance with Parliament's intentions. This work also involves auditing a selection of country offices each year. Our findings and recommendations are presented to management and to DFID's Audit Committee and cover, for

example, suggested improvements to their processes and areas for efficiency savings where controls might be duplicated or insufficient. We also work with DFID to improve their governance arrangements and to provide the DFID Audit Committee with feedback on such issues.

Value-for-money audits – Each year we assess the main risks facing DFID and typically produce one to two value-for-money audits a year. Examples of recent NAO reports include:

- **DFID: Managing the Official Development Assistance target** (published in January 2015);
- **DFID: Oversight of the Private Infrastructure Development Group** (published in July 2014);
- **DFID: Malaria** (published July 2013);
- **DFID: The multilateral aid review** (published September 2012);
- **DFID: Transferring cash and assets to the poor** (published November 2011); and
- **DFID: Financial management report** (published April 2011).

Other work

Parliamentary briefings – In 2013, the NAO provided a briefing for the Members of the International Development Committee, on a range of topics including trends in DFID's expenditure and total UK Official Development Assistance; and the Department's progress in managing the delivery of the government's target to spend 0.7% of gross national income on UK Official Development Assistance in 2013.

Independent Commission for Aid Impact (ICAI)

– The ICAI's primary objective is to "provide greater independent scrutiny of UK aid spending to deliver value for money for British taxpayers and to maximise the impact of the British aid budget". We advised the DFID and the ICAI on its early stages of formation and seconded a member of staff as Head of Secretariat at the ICAI.

Ministry of Defence (MoD)

MoD's responsibilities

The MoD is both a Department of State and a military headquarters, comprising military personnel from the Royal Navy, the Army, and the Royal Air Force – and civilian staff from the civil service.

In 2013-14, the MoD employed some 62,500 civilian staff at a cost of £2.4 billion and some 165,860 military personnel at a cost of £9.2 billion, some of whom are based or are serving overseas. In 2013-14, the MoD incurred net operating costs of £37.5 billion and held assets of £93 billion, including £74 billion of land, equipment, transport and buildings, and £7.3 billion of stocks.

MoD's overseas operations

The UK's Armed Forces are engaged in operational duties across the globe, notably in the Middle East and Afghanistan, where £1.9 billion was spent on the latter operation in 2013-14. The largest deployment was in Afghanistan, where some 5,200 military personnel were deployed at the beginning of 2014 as part of the NATO-led International Security Assistance Force (ISAF). This number was down by nearly half from January 2013, when there were around 9,000 UK personnel in Afghanistan. However, by the end of 2014, the vast majority of UK forces had left Afghanistan. The Armed Forces are also permanently stationed in areas such as Cyprus, Gibraltar and the South Atlantic, and can be called on to support a wide range of activities such as crisis response and peacekeeping.

The NAO's work on the MoD's UK and overseas activities

Financial audit – Our annual financial audit of the MoD's resource accounts involves understanding the business, examining internal controls, agreeing the accounting policies, auditing the transactions, liabilities and assets and confirming that the accounts present a true and fair view. This work is mainly conducted in the UK but involves auditing a selection of overseas military and civilian sites each year. We also work with the MoD to improve its published Statement on Internal Control to ensure that it is supported by robust evidence that controls are sufficiently reliable and that it complies with HM Treasury guidance.

The Comptroller and Auditor General (C&AG) has qualified his audit opinion on the MoD's resource accounts in every year since 2006-07. In 2013-14, the C&AG qualified his opinion on the accounts due to material errors arising from accounting policies which do not fully comply with required accounting standards on lease type arrangements. He also qualified his opinion in relation to two aspects of inventory and non-current asset capital spares which stem from previous qualifications in 2012-13. The C&AG also qualified his opinion on the comparative figure, in relation to net operating expenditure, due to disagreeing in 2012-13 with MoD's accounting treatment for the impairment of its Germany estate.

Value-for-money audits – value-for-money reports with overseas relevance have included:

- **Army 2020** (published June 2014)
- **Major Projects Report 2014 and the Equipment Plan 2014 to 2024** (published January 2015).

Other work

Parliamentary briefings – In December 2014, the NAO provided a briefing for the Members of the House of Commons Defence Select Committee on the work and performance of the MoD in 2013-14 and subsequent months. The briefing was based entirely on publicly available documentation, including the MoD's 2013-14 resource accounts and NAO reports.

OCCAR – The NAO provides a representative at director level as a member of the Board of Audit for the Organisation Conjointe de Coopération en matière d'Armement (OCCAR). OCCAR is an international organisation whose core-business is the through-life management of cooperative defence equipment programmes. The UK is a participating nation in the arrangement, principally through its acquisition of the A400M military transport plane. The NAO contribution takes the form of a team of auditors to lead the audit of the financial statements of OCCAR, coordinating testing across the four other participating supreme audit institutions (SAIs) (Belgium, France, Germany, Spain and Italy) and preparing the board's audit report. The OCCAR is based in Bonn, and spends around €3 billion per annum as its operational budget with defence industry contractors.

Strengthening accountability and transparency in the European Union

Introduction

The European Union budget

The European Union (EU) currently consists of 28 Member States. It is financed by means of the contributions made by the Member States. The EU budget is agreed annually by the European Parliament and the European Council within the context of a seven year multiannual financial framework – effectively a seven year budget. For 2014 the EU budget is €139.03 billion. This is equivalent to approximately 1% of the combined gross national income (GNI) of the 28 Member States.

The European Commission has overall responsibility for ensuring the EU budget is properly spent, but it is not directly responsible for managing all EU funds. Around 80% of the EU budget is spent in the Member States and managed by the relevant authorities in the Member States. This is called the “shared management” system.

The UK contribution to EU budget

In 2014, the UK's net contribution to the EU budget is forecast at £9.8 billion; the outturn in 2013 was £10.5 billion.¹ The UK is a net contributor to the EU budget which means that it contributes more money than it gets back.

In 2014, the UK is expected to receive £4.5 billion back from the EU budget, mainly from the European Agricultural Guarantee Fund (EAGF); the European Agricultural Fund for Regional Development (EAFRD); and the European Regional Development Fund (ERDF). The majority of the receipts from the EU budget will either be paid to, or used in support of, the private sector but are channelled through government departments or agencies.

For more information on European Union finances in 2014, please go to the HM Treasury link https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388882/EU_finances_2014_final.pdf

The NAO's audit of EU funds

The Member States have a direct responsibility for the regular, efficient and effective use of the funds under shared management.

The main UK departments to receive EU funds under the system of shared management are the Department for Environment, Food & Rural Affairs (DEFRA), the Department for Communities and Local Government (DCLG) and the Department for Work & Pensions (DWP). These departments are separately responsible for the financial reporting on their use of public funds, including EU monies, and subject to external audit by the NAO.

In general, the NAO audits EU funds as part of its annual audit of the departments in receipt of the EU monies, without a separate certificate or opinion.

Audit of the EU budget

The European Court of Auditors (ECA) is responsible for the annual external audit of the EU's public finances. It publishes its main annual audit of the EU's public finances on a particular financial year about 12 months after the end of that year.

¹ The EU financial year runs from 1 January to 31 December, whereas the UK year runs from 6 April to 5 April.

In its 2013 annual report (published on 5 November 2014), the ECA provided a positive Statement of Assurance, without qualification, on the reliability of the accounts (given a 'clean opinion'). However it has provided an adverse opinion on the legality and regularity of EU expenditure. The reason for the adverse opinion is because the estimated error rate for payments, which measures the level of irregularity, is 4.7% and above the ECA's materiality threshold of 2%.

Although the ECA's 2013 annual report draws on findings from audit work in individual Member States, it does not seek to provide an opinion on a country-by-country basis. It is therefore not possible to compare performance across Member States.

The UK does not feature extensively in the ECA 2013 annual report. The UK was not sampled for systems audit in the year. A few UK transactions were sampled for detailed compliance testing.

For more information on the ECA annual report for 2013, go to www.eca.europa.eu/en/Pages/AR_2013.aspx

The EU Contact Committee

Cooperation between the Supreme Audit Institutions (SAIs) of the EU and the European Court of Auditors (ECA) principally takes place within the framework of the Contact Committee structure. The Contact Committee is an autonomous, independent and non-political assembly of the Heads of SAIs of the EU. It promotes the exchange of professional knowledge and experiences on the audit of EU funds and on other issues related to good governance and transparency of EU funds.

The NAO participates in a range of audit and knowledge sharing activities organised under the auspices of the Contact Committee. For more information on the Contact Committee please go to: www.eca.europa.eu/sites/cc/en/Pages/About.aspx

The European Court of Auditors (ECA) is responsible for the annual external audit of the EU's public finances. It publishes its main annual audit of the EU's public finances on a particular financial year about 12 months after the end of that year

Broader contribution to managing public funds globally

Introduction

The NAO seeks to make a broader contribution to managing public funds globally. It does this on a full-cost recovery basis by:

- being appointed the external auditor of key multilateral agencies for example, the Organisation for the Prevention of Chemical Weapons (OPCW); and
- working to strengthen audit offices and parliamentary oversight bodies in developing countries and in the wider European area.

International audits

Many of the major international and regional organisations are audited by member state audit offices. In 2013-14, the NAO received some £2.7 million for this work.

Our main international audit is:

- The United Nations Board of Audit – The NAO is currently one of three audit offices (including Tanzania and India) serving on the United Nations Board of Auditors where we are responsible for audits of such areas as: the United Nations offices in Geneva, New York and Vienna; the United Nations Capital Master Plan; the United Nations Trade Centre and United Nations Compensation Commission; the United Nations Office for Project Services; and six United Nations peacekeeping missions – www.un.org/en/auditors/board.

In addition our international audit portfolio includes:

- The International Oil Pollution Compensation Funds
- The Special Tribunal for the Lebanon
- The Advisory Centre on World Trade Organization Law

Adding value

Enhancing governance and strategic capability

– The NAO works closely with its international clients to improve governance arrangements and to adopt best practices, for example by encouraging them to set up audit committees and publish Statements on Internal Control alongside their accounts. We audit major transformational change programmes helping clients make better use of information and provide advice on the use of modern management tools such as enterprise resource planning and risk management systems. We advise on the effective management of costs – particularly in areas such as procurement and contract management.

Introducing International Public Sector

Accounting Standards (IPSAS) – The NAO has also worked closely with a number of clients on IPSAS implementation, including the main UN Secretariat in New York which implemented IPSAS in 2014. Through our work with the UN Board of Auditors we have provided annual progress reports to the UN General Assembly on the implementation of IPSAS across the UN system and emphasised the importance of realising the full benefits from the new accounting information available.

IPSAS accounts mean that, for the first time, international organisations are presenting their accounts on an accruals, rather than a cash, basis. This means that a full picture of the costs of running the organisation for a financial year can be seen by a reader of the accounts, as can the net assets or liabilities of that organisation. We are also engaging with our clients to ensure that IPSAS are seen as part of a major business transformational programme and part of wider moves towards more effective governance and better financial management in international organisations.

Influencing and capacity building work

Introduction

Improving accountability and good governance is one of the UK Government's core international development objectives. Fraud, corruption, waste, and poor management in many developing countries slow down rates of growth and reduce the funds available for education, health and social pensions.

The NAO plays an active role in supporting partner supreme audit institutions and parliamentary oversight bodies to modernise and become more effective. We work with these organisations to help identify needs, set priorities and implement institutional development plans. Through this work, we may be involved in helping to: improve the audit skills of staff; put in place modern human resource management or IT systems; and ensure audit reports get into the public domain and are taken seriously by governments, the media and civil society.

Priorities

Our priorities in this area follow those of the UK government – in particular, developing countries in Africa, South Asia and the Caribbean and the wider European neighbourhood. This work is fully funded by the international development community. Where possible, we work in partnership with organisations including those we once trained, with partner supreme audit institutions, and with the private sector.

Strategic interventions

We work in two main ways:

- we seek to undertake capacity building projects either in individual countries or regionally, and
- we seek to operate strategically to:
 - promote globally the advantages of strong independent supreme audit institutions and public accounts committees; and
 - ensure that best practices in managing audit institutions and in conducting public audit are identified and disseminated widely.

Recent projects have included the following:

- Ukraine – advising the Accounts Chamber of Ukraine, the Government and the international development community on legislative changes needed to strengthen external public audit.
- Bangladesh – working with the Office of the Comptroller and Auditor General to help introduce the International Standards for Supreme Audit Institution (ISSAIs) – this project is being delivered with CIPFA; a UK private sector consultancy firm, BDO International and HB Consultants Ltd; a Bangladeshi firm.
- Kosovo – helping strengthen financial and performance audit and introducing modern human resource management systems.
- Jamaica – supporting the Auditor General's department in improving performance and financial audit.
- Malaysia – carrying out a peer review to provide the Auditor General with an external independent assessment of their financial audit work.

Recent influencing work has included these partnerships:

- Working with the International Organisation of Supreme Audit Institutions (INTOSAI's) Capacity Building Committee to develop guides on institutional development for supreme audit institutions.
- Supporting the INTOSAI's to encourage the UN to adopt the resolution "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions."
- Working with the Commonwealth Parliamentary Association (UK Branch) and the House of Commons to establish a Commonwealth Association of Public Accounts Committees to promote and support strong parliamentary financial oversight across the Commonwealth.

- Working with the INTOSAI Development Initiative (IDI) to develop and deliver training courses on Working with SAIs for USAID, the World Bank and other international development agencies.
- Working with the Westminster Consortium, including the Overseas Office of the House of Commons, the Westminster Foundation for Democracy, and Reuters, to produce a guide for parliamentary staff on supporting budget and oversight committees.
- Working with the INTOSAI Working Group on Environmental Auditing to develop reference papers which provide guidance for supreme audit institutions to help them audit their governments' programmes in relation to environmental and sustainability issues.
 - In 2013 the working group, we lead published a paper on *Environmental Issues Associated with Infrastructure Development*.

We are currently contributing to papers being developed on renewable energy, energy savings, and market based policy instruments.

- Working with the INTOSAI Professional Standards Committee to ensure that supreme audit institutions adopt and implement consistent standards which complement as much as possible standards in the private sector but reflect the unique characteristics of public audit. This has included participation in the Ethics working group.
- Working with the International Federation of Accountants – International Audit and Assurance Standards Board in the development of international auditing and assurance standards.
- Working with the INTOSAI working group on financial modernisation and regulatory reform to influence international approaches to auditing financial regulation following the financial crisis and to identify potential audit gaps in the international system. This work also helps us to develop our capacity to audit UK financial regulators following our new remit in the area.

What has been achieved

Capacity building work can take many years to generate results. Some of the impacts which have been identified from past NAO-led capacity development projects have included:

- **Ghana Audit Service (GAS)** – The NAO worked with the GAS over many years to strengthen capacity. Supervised value-for-money audits helped generate major financial savings and as a result the image and reputation of the GAS has been enhanced. Reports found that:
 - the government's centralised payroll system contained errors and overpayments totalling more than £14 million, arising from the failure to prevent the inclusion of ghost names on the payroll, to delete names of leavers on a timely basis, and incorrect pay calculations;
 - the government scholarships scheme had paid over £10 million to students who had died, withdrawn from the scheme or been dismissed; and
 - the government had incurred additional costs of around £8 million arising from delays in completing the construction and rehabilitation of school buildings.
- **Morocco Parliament** – The NAO, working closely with the Westminster Foundation for Democracy, has provided support over several years to the Morocco Parliament and helped establish their first Public Accounts Committee.
- **Uganda Office of the Auditor General (OAG)** – NAO input was central to the passage of the Ugandan National Audit Act in 2008. Since then the NAO has helped the Auditor General and senior management implement a new organisational structure to better manage independence, worked with the Parliamentary Finance Committee to develop a more transparent process for approving the OAG's budget and advised on the introduction of modern human resource management systems, including the development of a human resource manual.

International contacts help us learn from others

By working at this global level, the NAO is able to share best practices and advice and learn lessons which assist our own UK-based audit work. Lessons are systematically identified and disseminated across the office and many areas of the NAO can point to cases where lessons from abroad have resulted in improvements to our audits and to our corporate services.

The NAO recognises that it has a corporate social responsibility to share our good practices, knowledge and tools with overseas colleagues and to seek to use our strategic influence to improve public audit and governance internationally, particularly in the European and Commonwealth regions.

We regularly seek to develop new ways to identify the current and planned audits of key partner SAIs and ensure that information on new performance audits is disseminated to the appropriate audit teams across the NAO. Through day-to-day liaison with our global network of international audit contacts, the NAO's performance audit teams are encouraged to share and exchange best practice with subject specialists at overseas audit institutions via video and telephone conference discussions. Our regular contact with a wide range of international audit offices, other departments and agencies, ensures that we support international peers by responding to international benchmarking requests.



We regularly seek to develop new ways to identify the current and planned audits of key partner SAIs and ensure that information on new performance audits is disseminated to the appropriate audit teams across the NAO

Appendix One

List of recent NAO value-for-money reports with an international focus

Title	Date
Department for International Development (DFID)	
Managing the Official Development Assistance target HC 950, Parliamentary Session 2014-15	16 January 2015
Oversight of the Private Infrastructure Development Group HC 265, Parliamentary Session 2014-15	4 July 2014
Malaria HC 534, Parliamentary Session 2013-14	3 July 2013
The Multilateral Aid Review HC 594, Parliamentary Session 2012-13	19 September 2012
Transferring cash and assets to the poor HC 1587, Parliamentary Session 2010–12	9 November 2011
Financial Management Report HC 820, Parliamentary Session 2010–12	6 April 2011
Foreign & Commonwealth Office (FCO)	
Managing and removing foreign offenders (in collaboration with Home Office and Ministry of Justice) HC 441, Parliamentary Session 2014-15	22 October 2014
Update on the National Cyber Security Programme HC 626, Parliamentary Session 2014-15	10 September 2014
Supporting UK exporters overseas HC 732, Parliamentary Session 2013-14	16 October 2013
2012-13 review of the data systems for the Foreign and Commonwealth Office	12 August 2013
Spending reduction in the Foreign and Commonwealth Office HC 826, Parliamentary Session 2010-11	29 March 2011

Title	Date
Ministry of Defence (MoD)	
Major Projects Report 2014 and the Equipment Plan 2014 to 2024 HC 836, Parliamentary Session 2014-15	13 January 2015
Army 2020 HC 263, Parliamentary Session 2014-15	11 June 2014
Europe	
Managing the impact of changes in the value of the euro on EU funds HC 759, Parliamentary Session 2010-11	18 February 2011

Contact

If you wish to learn more about the NAO's international work please email:

international.support@nao.gsi.gov.uk

or consult our website:

www.nao.org.uk/about-us/what-we-do/international-activities

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National Audit Office