



National Audit Office

A SHORT GUIDE

The NAO's work on the Cabinet Office



National Audit Office

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introduction

This short guide is one of 17 we have produced covering our work on each major government department. It summarises our work during the last Parliament, reflecting programmes and spending before the May 2010 General Election, and as such does not reflect changes introduced by the new Government.

These guides are designed to provide Members of Parliament, and particularly select committees, with a quick and accessible overview of our recent work and how we can help with the scrutiny of government. The guides are not intended to provide an overall assessment of the departments' performance but simply to illustrate, with examples, the range of our work. Where the examples refer to specific weaknesses and recommendations, departments have in many cases taken action since to address them.

The Cabinet Office is a relatively small government department itself, but has a key role in driving cost effective delivery by all other government departments. This guide therefore covers two complementary topics: it describes our work on the Cabinet Office and its own expenditure; and it also describes the work we do on cross-cutting issues relevant to all government departments and on which the Cabinet Office provides leadership and coordination. We have produced a separate guide to the NAO's work on the Treasury, which describes the work we do on cross-government issues such as procurement, including Private Finance Initiatives.

Drawing on our work in recent years across the whole of central government, we provided a paper to help the Public Administration Select Committee with its recent enquiry into Good Government. We have also supported the Committee by preparing a Performance Briefing which gave an overview of the work and performance of the Cabinet Office based on 2008-09 data. We will continue to support all select committees in 2010-11, providing further briefing on each major department and supporting specific inquiries where our expertise and perspective can add value.

about

About the Department

The Department's responsibilities

The Cabinet Office describes its purpose as 'making government work better', with three core functions:

- supporting the Prime Minister – to define and deliver the Government's objectives;
- supporting the Cabinet – to drive the coherence, quality and delivery of policy and operations across departments; and
- strengthening the Civil Service – to ensure the civil service is organised effectively and has the capability in terms of skills, values and leadership to deliver the Government's objectives.

These functions are largely delivered by Cabinet Office staff through facilitating, coordinating and influencing the work of other departments.

The Cabinet Office is also responsible for government policy on the third sector and on social exclusion, for coordinating the UK intelligence community in support of UK national interests, and for administering the Principal Civil Service Pension Scheme.

Where the Department spends its money

In 2008-09 the Cabinet Office spent £413 million, including £176 million in payments to other bodies (Figure opposite).

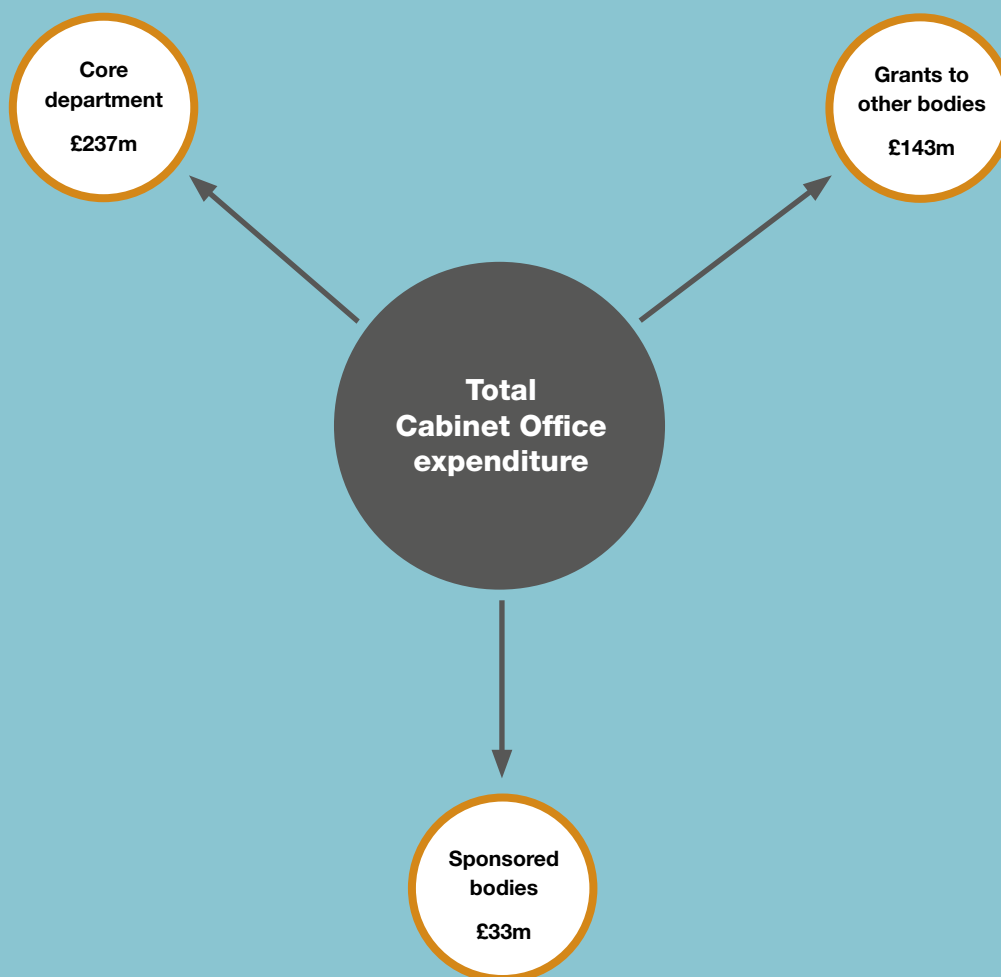
- The Cabinet Office employed some 1,350 staff at a cost of £87 million.
- The Cabinet Office paid £33 million to its sponsored bodies, £30 million of which was to Capacity Builders (UK) Ltd, which manages the ChangeUp programme to improve support for third sector organisations. Other bodies within the Cabinet Office group include the House of Lords Appointments Commission and the Committee on Standards in Public Life.
- Grants of £143 million paid to other bodies included, for example, £52 million paid to v, an independent charity, to fund projects to encourage volunteering and increase the number of opportunities for young volunteers.
- The Cabinet Office also administers the Principal Civil Service Pension Scheme, which paid £4.1 billion, including lump sums on retirement, to around 580,000 retired civil servants in 2008-09. The National Audit Office reported on the **cost of public service pension schemes**¹ in March 2010. We will publish a second report later this year examining the impact of recent changes to the schemes.

TO FIND OUT MORE ON OUR
WORK IN THIS SECTOR VISIT
WWW.NAO.ORG.UK



¹ *The cost of public service pensions*, www.nao.org.uk/publications/0910/public_service_pensions.aspx

Cabinet Office expenditure in 2008-09



Source: National Audit Office Analysis of Cabinet Office 2008-09 Annual Report and Accounts

On 15 June 2010, the new Government announced that the Cabinet Office was taking over responsibility for the Office of Government Commerce (OGC) and the public sector procurement agency, Buying Solutions, to form part of the Efficiency and Reform Group (ERG). The ERG has been established to help Cabinet Office and HM Treasury to work in a partnership programme of reform across the Civil Service. OGC is responsible for procurement capability across central government. Our short guide to the [NAO's work on the Treasury](#)² covers our recent OGC related work, including reports on:

- [collaborative procurement across the public sector](#),³ a joint publication with the Audit Commission;
- [commercial skills for managing complex government projects](#);⁴ and
- the government's [management of service contracts](#).⁵

2 *NAO's work on the Treasury*, www.nao.org.uk/publications/short_guides_to_departments.aspx

3 *A review of collaborative procurement across the public sector*, www.nao.org.uk/publications/0910/collaborative_procurement.aspx

4 *Commercial skills for complex government projects*, www.nao.org.uk/publications/0809/commercial_skills.aspx

5 *Central government's management of service contracts*, www.nao.org.uk/publications/0809/central_governments_management.aspx

financial management

Financial management

The ability of departments to control costs and drive out waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. To provide assurance that resources are being appropriately managed and controlled, organisations have to publish Statements on Internal Control with their annual financial statements.⁶

Financial governance and reporting

We audit the accounts of the Cabinet Office and the Principal Civil Service Pension Scheme. Our audit work involves understanding the business, examining internal controls, agreeing the accounting policies, auditing their transactions, liabilities and assets and confirming that the accounts present a true and fair view. We also consider whether the transactions of the Department are in accordance with Parliament's intentions.

In each of the last five years, we have given an unqualified audit opinion on both of these accounts. Since 2008-09 we have also audited, and given unqualified opinions on, the accounts of the Cabinet Office's two executive non-departmental public bodies.

We work with audited bodies on their Statements on Internal Control to ensure that they are supported by robust evidence that controls are sufficiently reliable and comply with Treasury's guidance. In 2010, we are working with the Cabinet Office, its Audit and Risk Committee and its internal auditors to identify how its Statement on Internal Control could be developed further to increase the usefulness and transparency of reporting. We have also provided the Audit Committees with our own [guidance on the Statement](#).⁷

TO FIND OUT MORE ON OUR
FINANCIAL MANAGEMENT WORK
VISIT WWW.NAO.ORG.UK



⁶ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

⁷ *The Statement on Internal Control: A Guide for Audit Committees*, www.nao.org.uk/guidance___good_practice/audit_of_financial_statements.aspx



Efficiency

We are undertaking a programme of work to validate the value for money savings reported by major government departments between 2008-09 to 2010-11. The Cabinet Office had an ongoing programme of efficiency savings from its own administration at the time of the May 2010 General Election, aiming to achieve savings of £25 million a year. However, we are not planning a review of Cabinet Office savings at present as its savings target represents less than one per cent of the cross-government target. **Examples of validation work**⁸ we have

performed on the savings reported by other departments can be found on our website.

In April 2009 the Cabinet migrated its human resource, finance and procurement services to a 'shared services' agreement with the Department for Work and Pensions.⁹ This will be the main driver for achieving the Cabinet Office's own planned efficiency savings.

The NAO's cross-cutting work considers many aspects of efficiency across government (Appendix 1), some of which cover the Cabinet Office's

own administrative efficiency. For example, our report on **Improving the efficiency of central government's office property**,¹⁰ compared the accommodation costs of 16 government departments, including the Cabinet Office, using metrics such as space per person, cost per square metre, and overall cost per employee.

On pages 12 to 16 of this Guide we describe a range of the NAO's cross-cutting reports designed to secure greater efficiencies across government departments.

⁸ *Independent Reviews of reported CSR07 Value for Money savings*, www.nao.org.uk/publications/0910/independent_reviews_of_vfm_sav.aspx

⁹ *Cabinet Office Annual Report and Accounts 2008-09*, p 155.

¹⁰ *Improving the efficiency of central government's office property*, www.nao.org.uk/publications/0708/improving_the_efficiency_of_ce.aspx

information

Use of information

The life blood of a successful organisation is the quality of information on which it makes decisions and monitors and assesses performance. Poor quality information leads to inefficiency and waste and can result in excess or unnecessary costs. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.¹¹

Testing the reliability of performance data across government

We carry out work across government to test the systems used by departments to generate performance data. This work provides assurance to Parliament and the public about whether these systems are adequate, and supports better performance management by Government.

Under the previous Government, Public Service Agreements (PSAs) were the agreements between the Treasury and individual departments which set out priority areas for the Government's work and against which the departments reported their performance. For the period 2008-2011, 30 PSAs were used by departments to measure and report progress, each underpinned by several indicators.

In October 2009 we published our **Fifth Validation Compendium Report**,¹² which reviewed data systems underpinning 13 of the Government's PSAs:

'... the slow progress being made by some government departments in achieving better quality information about their own performance is a matter for concern. The NAO has found that some one third of the PSA data systems used by departments have weaknesses and just over a tenth remain unsatisfactory.'

Our Sixth Compendium Report, for PSAs across the whole of government, will be published shortly.

TO FIND OUT MORE ON OUR
PERFORMANCE MEASUREMENT
WORK VISIT WWW.NAO.ORG.UK



¹¹ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

¹² *Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?* www.nao.org.uk/publications/0809/5th_validation_report.aspx



The Treasury announced in June 2010 that it had ended the system of Public Service Agreements and that in future departmental business plans would include the data the public can use to hold departments to account.¹³ We will continue to apply the lessons from our work validating the PSA data systems when looking at Government's performance data in future.

Use of information by the Department

The Cabinet Office had lead responsibility for PSA 16 to 'Increase the proportion of socially excluded adults in settled accommodation and employment, education or training', with data on progress provided by the Department of Health, Department for Education (previously Children, Schools and Families) and the Ministry of Justice.

Our **June 2010 report**¹⁴ looked at the data systems to support PSA 16 and concluded that two of the eight data systems were fit for purpose and two broadly appropriate but in need of strengthening. The remaining four

(for adults in contact with secondary mental health services or with learning difficulties in settled accommodation or in employment) were not fit for purpose as key elements of the system to measure performance were not fully established.

We also provided **briefing to the Public Administration Select Committee**¹⁵ in October 2009, which covered the Cabinet Office's assessment of its progress against its PSA and other objectives. The most recent public statement provided by the Cabinet Office on progress against its PSA and other performance indicators was in its Autumn Performance report 2009.¹⁶

¹³ *HM Treasury: The Spending Review framework, June 2010* (paragraph 2.7), www.hm-treasury.gov.uk/d/spending_review_framework_080610.pdf

¹⁴ *Public Service Agreement data systems reviews 2010*, www.nao.org.uk/PSA-validation-2010

¹⁵ *Cabinet Office Performance Briefing: Briefing for the House of Commons Public Administration Select Committee*, www.nao.org.uk/publications/0809/cabinet_briefing.aspx

¹⁶ *Cabinet Office Autumn Performance Report 2009*.

delivery

Service delivery

Public services are different in the way they are delivered but their quality and cost effectiveness depends on a number of common minimum requirements. For example, service delivery requires sound programme and project management, strong commercial skills, effective IT enabled business change, and a real understanding of customer needs. Many of our reports to Parliament cover these issues. We summarise below some of this work, organised by key areas of the Department's business.¹⁷

Cost effective delivery across government

In this section of the short guide we highlight our recent 'cross-cutting' reports, which are designed to secure more cost effective delivery across government departments, and on which the Cabinet Office can provide the necessary leadership and coordination.



TO READ MORE OF OUR
REPORTS ON THE DEPARTMENT
VISIT WWW.NAO.ORG.UK



¹⁷ NAO Strategy 2010-11 to 2012-13, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

Good government

October 2008

Fundamentally, government is about designing and implementing public services and programmes, and doing so in a way that inspires trust in the proper use of public money.

In October 2008 we provided a [paper to help the Public Administration Select Committee](#)¹⁸ with its enquiry into Good Government. Drawing on our work in recent years across the whole of central government, the paper identified and looked systematically at three core characteristics of good government:

Design

Well designed programmes have three important characteristics: simplicity; realistic timescales; and customer focus. Our paper explores these characteristics, and then discusses the factors that help to generate good design.

Implementation

Even a well-designed programme can fail if it is not implemented properly. Good implementation has two essential characteristics: high quality public services and outcomes; delivered with efficiency and value for money. Our paper describes these characteristics, and then discusses the activities that support good implementation.

Governance

Governance arrangements provide a framework to protect the core functions of design and implementation. Competent governance assures users, stakeholders and taxpayers that departments deliver public services efficiently without fraud or corruption.

Our paper describes the necessary components of good governance under five headings: leadership; organisational structure; resource management; risk management; and accountability and transparency.

We also presented the Public Administration Select Committee with an additional commentary on international models of good government, prepared for us by PricewaterhouseCoopers. The commentary focused on two countries with different constitutional arrangements from ours: France and the United States.

¹⁸ *Good Government: National Audit Office Paper for the Public Administration Select Committee*, www.nao.org.uk/publications/0708/good_government.aspx

Reorganising central government¹⁹ March 2010

Between May 2005 and June 2009 there were over 90 reorganisations to central government. We reported in March 2010 that these reorganisations could not demonstrate value for money, given that most had vague objectives and that costs and benefits were not tracked.

'With 90 reorganisations in four years, UK central government machinery is in a constant state of change. At approximately £200 million per annum, the costs are far from negligible and the reorganisations inevitably involve disruption and loss of service.'

'We believe a more deliberate and carefully planned process makes sense before such costs are incurred and would also like to see a slow down in the rate of change.'

The Cabinet Office does publish guidance to government departments and arm's length bodies, and requests feedback on reorganisations, but has not enforced these systematically. The Cabinet Office also requires departments to consider the cost implications and most appropriate delivery model before setting up new public bodies. However, there is no standard approach for preparing and approving business cases assessing expected costs and intended benefits, and it can therefore be easy to take decisions without demonstrating that they are sensible.

Shared corporate services²⁰ November 2007

Shared corporate services combine support activities across different parts of an organisation, or across different organisations. They provide an important means of achieving greater efficiency and effectiveness. The Cabinet Office estimated that departments could save £1.4 billion a year on finance and human resource functions by implementing shared services.

In our November 2007 report, we found that, although shared service programmes were progressing across government, savings reported so far were relatively small. In our October 2009 briefing to the Public Administration Select Committee, we noted that shared services were still expected to yield just £280 million in savings by March 2011. It is clear that there is substantial opportunity for securing further savings through shared services.

'Central government needs to get much better at managing its corporate services. Shared services have the potential to deliver significant efficiency savings but it is not yet clear that the £1.4 billion of savings estimated by the Cabinet Office will be achieved.'

¹⁹ *Reorganising central government*, www.nao.org.uk/publications/0910/reorganising_government.aspx

²⁰ *Improving corporate functions using shared services*, www.nao.org.uk/publications/0708/improving_corporate_functions.aspx

Recruiting civil servants efficiently²¹

February 2009

External recruitment is a key component of ensuring that the civil service has the right skills and capacity to deliver. In our February 2009 report we examined the efficiency and effectiveness of the recruitment process within the largest central government departments, and found that the Cabinet Office should more actively support recruitment activity across government, and more broadly that:

'Departments often pay too little attention to how they manage the recruitment process. External recruitment currently takes longer and consumes more internal staff time than it should. Our report identifies a number of improvements which all organisations can make which could deliver worthwhile savings across government.'



21 *Recruiting civil servants efficiently*, www.nao.org.uk/publications/0809/recruiting_civil_servants_effi.aspx



Learning and Innovation across government February and March 2009

To obtain value for money from public spending, lessons must be learnt from both success and failure. Central departments, in particular the Cabinet Office and the Treasury, have an important role to play in promoting learning across government, as their work gives them insight into what works well and where common causes of failure lie.

In our report [Helping Government Learn](#)²² we found that departments appreciate much of the support and guidance they receive from both the Cabinet Office and the Treasury, and there is some effective learning in departments. However, learning is not yet sufficiently embedded in departments, nor is it prioritised as much as it should be.

'Learning often occurs following a crisis or high profile failure, but departments will be more effective at learning when it becomes a more habitual aspect of everyday working practice. Until then, learning within departments will be constrained and failures will continue to happen, leading to avoidable waste, inefficient practices and ineffective services.'

The Cabinet Office also has an important role to play in increasing innovation in central government. Its strategy for achieving 'excellence and fairness in public services' sets out reforms designed to 'unlock the creativity and ambition of public sector workers to innovate and drive up standards'. Our [March 2009 report on innovation](#)²³ across central government examined progress in improving innovation capabilities since we had [previously reported in 2006](#)²⁴ and since the creation of the Department for Innovation, Universities and Skills.²⁵

'(Since we last reported) departments have started to implement some of the report's recommendations and improve innovation. However, departments are still not maximising the opportunities to innovate and there are often barriers preventing public servants from developing innovations through to implementation.'

²² *Helping Government Learn*, www.nao.org.uk/publications/0809/helping_government_learn.aspx

²³ *Innovation across central government*, www.nao.org.uk/publications/0809/innovation_across_government.aspx

²⁴ *Achieving innovation in central government organisations*, www.nao.org.uk/publications/0506/achieving_innovation_in_centra.aspx

²⁵ In June 2009 the Department for Innovation, Universities and Skills was merged with the Department for Business, Enterprise and Regulatory Reform, to form the Department for Business, Innovation and Skills.

The Capability Review Programme

The Cabinet Office directs and manages the Capability Review programme, which was launched in 2005 to assess and compare systematically, for the first time, individual departments' organisational capabilities. The programme objective is to create a step change in central government's capability to meet current and future delivery challenges. Only four other countries in the Organisation for Economic Co-operation and Development have comparable initiatives.

Our **February 2009 report**²⁶ examined the progress of the programme and reported that:

'There is evidence that departments are indeed taking action to improve their capabilities' and 'Action to tackle weaknesses in capability is now a prominent feature of board business'

We also found that:

- Capability Reviews are encouraging departments to work together while at the same time sharpening their focus on comparative performance;
- Capability Reviews focus on departments, but services are often implemented by external agencies which are not covered directly by reviews; and
- there is no benchmarking of departments' capabilities against external organisations, which might offer examples of best practice.

In July 2009 the Cabinet Office refreshed its model of capability.²⁷ We influenced the re-design through our report and by contributing to workshops during fieldwork. In the areas of our report recommendations, the new model links capability better to performance, covers the full delivery chain and the quality of a department's work with it, including through collaboration with other departments, places much more emphasis on harder edged metrics, and reserves the highest possible marks only for departments that can demonstrate thorough benchmarking against other organisations.

Working with the Third Sector

Recent government policy has been to commission more public service delivery from organisations in the third sector and, since 2006 the Cabinet Office has been responsible for government policy on the third sector. During 2007-08 we seconded a member of staff to the Public Administration Select Committee to support its enquiry into the impact of that policy approach. The Committee reported in July 2008.²⁸

Since our **June 2005 report**²⁹ on working with the third sector, we have produced a **range of guidance**³⁰ designed to improve the relationship between central government and the third sector and to improve the value for money achieved from it. Most recently, in March 2010, we produced **guidance**³¹ aimed at commissioners of public services in local government and the NHS.

In a report published in

February 2009,³² we examined ChangeUp and Futurebuilders, two Cabinet Office programmes designed to build the capacity of the 'third' sector. ChangeUp is a £231 million programme for improving support services for frontline third sector organisations. It has been managed by Capacitybuilders since 2006, a non-departmental public body established to administer the programme. Futurebuilders is an experimental £215 million investment fund, which primarily loans funds to organisations to be repaid with interest. We found that:

'ChangeUp has made good headway in improving support for these (third sector) organisations while Futurebuilders loans have improved the potential of some to win public service contracts. But basic flaws in the administration of both programmes have reduced their beneficial impact to date. Value for money will depend on whether the steps now being taken successfully address these problems.'

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26 *Assessment of the Capability Review programme*, www.nao.org.uk/publications/0809/capability_review_programme.aspx

27 *Capability Reviews: Refreshing the model of capability*, Cabinet Office, July 2009.

28 *Public Administration Select Committee, Eleventh Report of Session 2007-08, Public Services and the Third Sector: Rhetoric and Reality*, HC 112.

29 *Working with the Third Sector*, www.nao.org.uk/publications/0506/working_with_the_third_sector.aspx

30 *More Reports*, www.nao.org.uk/system_pages/more_reports.aspx?reportpageid=536&reporttype=latestsector

31 *Successful Commissioning Toolkit Homepage – How to secure value for money through better financial relationships with third sector organisations*, www.nao.org.uk/guidance__good_practice/third_sector/successful_commissioning/successful_commission_toolkit/toolkit_home.aspx

32 *Building the Capacity of the Third Sector*, www.nao.org.uk/publications/0809/building_the_capacity_of_the_t.aspx

Appendices

1 Recent Cabinet Office and cross-government reports by the National Audit Office

			Parliamentary Session
21 May 2010	A review of collaborative procurement across the public sector		
18 March 2010	Reorganising central government	HC 452	2009-2010
12 March 2010	The cost of public service pensions	HC 432	2009-2010
16 December 2009	Independent Reviews of reported CSR07 Value for Money savings	HC 86	2009-2010
6 November 2009	Commercial skills for complex government projects	HC 962	2008-2009
29 October 2009	Cabinet Office Performance Briefing: Briefing for the House of Commons Public Administration Select Committee	–	
21 October 2009	Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?	HC 465	2008-2009
16 October 2009	Government cash management	HC 546	2008-2009
16 July 2009	Review of errors in Guaranteed Minimum Pension payments	HC 878	2008-2009
29 April 2009	Addressing the environmental impacts of government procurement	HC 420	2008-2009
26 March 2009	Innovation across central government	HC 12	2008-2009
27 February 2009	Helping Government Learn	HC 129	2008-2009
13 February 2009	Recruiting civil servants efficiently	HC 134	2008-2009
6 February 2009	Building the Capacity of the Third Sector	HC 132	2008-2009
5 February 2009	Assessment of the Capability Review programme	HC 123	2008-2009
19 December 2008	Central government's management of service contracts	HC 65	2008-2009
30 October 2008	Good Government: NAO Paper for the Public Administration Select Committee	–	
20 February 2008	Managing financial resources to deliver better public services	HC 240	2007-2008
29 November 2007	Improving corporate functions using shared services	HC 9	2007-2008
28 November 2007	Improving the efficiency of central government's office property	HC 8	2007-2008
15 December 2006	Central government's use of consultants	HC 128	2006-2007
29 June 2005	Working with the Third Sector	HC 75	2005-2006

2 Other sources of information

Reports from the Committee of Public Accounts

6 April 2010	Thirty-third Report of Session 2009-10	Nine reports from the Comptroller and Auditor General published from July 2009 to March 2010	HC 520
15 September 2009	Forty-fifth Report of Session 2008-09	Assessment of the Capability Review programme	HC 618
10 September 2009	Forty-third Report of Session 2008-09	Learning and Innovation in Government	HC 562
28 April 2009	Seventeenth Report of Session 2008-09	Central government's management of service contracts	HC152
9 September 2008	Forty-third Report of Session 2007-08	Managing financial resources to deliver better public services	HC 519
22 May 2008	Twenty-second Report of Session 2007-08	Improving the efficiency of central government's use of office property	HC 229
8 May 2008	Eighteenth Report of Session 2007-08	Improving corporate functions using shared services	HC 190
19 June 2007	Thirty-first Report of Session 2006-07	Central government's use of consultants	HC 309
2 March 2006	Thirty-second Report of Session 2005-06	Working with the Voluntary Sector	HC 717

Reports from Central Government

December 2009	HM Government	Putting the Frontline First: smarter government
June 2009	Office of Government Commerce	The State of the Estate in 2009

Cabinet Office Capability Reviews

www.civilservice.gov.uk/about/improving/capability/reports.aspx

December 2008	Cabinet Office	Cabinet Office: Progress and next steps
December 2007	Cabinet Office	Capability Review of the Cabinet Office: One Year Update
December 2006	Cabinet Office	Capability Review of the Cabinet Office

Office of Government Commerce Procurement Review

April 2009	Office of Government Commerce	Procurement Capability Review Programme: Cabinet Office
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Reports by the Cabinet Office

December 2009	Cabinet Office Autumn Performance Report 2009	Cm 7763
July 2009	Cabinet Office Annual Report and Accounts 2008-09	HC 442

Where to find out more

The National Audit Office website is
www.nao.org.uk

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