

Whistleblowing report – 1 April 2017 to 31 March 2018

About this report

On 1 April 2017 a new legal duty came into force requiring all prescribed persons to publish an annual report on the whistleblowing disclosures made to them by workers. The reporting period includes activity between 1 April 2017 and 31 March 2018.

The Comptroller and Auditor General (C&AG), is a prescribed person listed in the Public Interest Disclosure (prescribed persons) Order 2014. People can make disclosures to the C&AG relating to the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services.

In order to protect the confidentiality of whistleblowers and other parties involved, no information is included here that could lead to the identification of a whistleblower or the subject of the whistleblowing or compromise the confidentiality of an ongoing investigation.

The Comptroller and Auditor General's functions, objectives and statutory powers

The C&AG, who leads the National Audit Office (NAO), 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.

The C&AG uses his powers to:

- decide which value for money examinations to carry out;
- decide how to report results to Parliament; and
- use rights of access to documents and staff to get information and explanations.

You can read more about the C&AG and the NAO on our [web site](#)

Whistleblowing disclosures received from 1 April 2017 to 31 March 2018

From 1 April 2017 and 31 March 2018 the C&AG received 34 whistleblowing disclosures.

Response to disclosures	No of disclosures	Summary of the type of action taken
Work performed by the NAO	9	In these cases we investigated the case either as part of our audit work or as a specific examination.
Referred to alternative body	12	In these cases we referred the disclosure to other bodies that were better placed to investigate the concerns. For example a government department or inspectorate.
Referred to local auditor	8	In these cases we referred the disclosure to the local auditor for the relevant local authority. The local auditor is a prescribed person where concerns relate to a local authority
No action taken	3	In one instance we were copied into a concern raised with another body. This was for information only. In the other two cases we considered the information provided and concluded there was no action necessary at the time the concern was raised.
Insufficient information	2	In these cases insufficient information was provided to enable any action to be taken.

Examples of the type of work we carried out

We have not included any information in these examples which could lead to the identification of a whistleblower or the subject of the whistleblowing or compromise the confidentiality of an ongoing investigation.

- Example 1: We met with the whistleblower and investigated the concerns raised as part of our audit work so as not to identify the whistleblower to the body.
- Example 2: With their consent raised the whistleblower's concerns with the body. We asked to be kept informed of the progress and made recommendations to the body for improvements.
- Example 3: Made inquiries with other inspectorates to help direct the whistleblower to the most appropriate organisation to take forward their concerns.

Learning from disclosures.

The National Audit Office can carry out examinations into the economy, efficiency and effectiveness with which government departments and many other public sector bodies have used their resources. We use the experience of people to inform our audits and take the issues raised with us into account as we conduct and plan our programme of work.

The Local Audit and Accountability Act 2014 gave the C&AG specific value-for-money powers in respect of certain local public bodies, including local authorities. While this does not allow us to investigate *individual* local public bodies, it does allow us to perform value-for-money work on *groups* of local authorities. Whistleblowing disclosures could therefore trigger a wider examination of the types of study set out in the Local Audit and Accountability Act.

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