



National Audit Office

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Reference FOI-1574 - Internal Review

Date 25 January 2023

## INTERNAL REVIEW DECISION

Thank you for your email of 23 December 2022 requesting a review of our response to your Freedom of Information Act 2000 (FOIA) request of 25 November 2022. To summarise, you originally asked for information which would describe the scope of oversight responsibilities and authorities of Post Office services to the public.

Following our response to your FOI request of 23 December 2022, you contacted us and asked us to review our decision. In your review request you emphasised that it was in the public interest to know how a critical part of the UK communications structure is failing. In addition to this, you mentioned that the NAO's application of the exemption it had applied to withhold information was unfounded and asked for someone else to review your request.

### The Independent Review

The purpose of this review is to consider how your FOI request was handled in the first instance and to determine whether the original decision was correct. Firstly, it may be helpful to explain that this is an independent review, and a director with no involvement in your previous request was asked to review our decision. The director has taken into account the ICO's guidance on the application of [Section 33 Public Audit Functions](#), which was applied in this case. In addition to this, the assessment considered whether it was in the public interest to disclose the information.

### Internal review FOI-1574

The director is satisfied that the response you received to your FOI request on 23 December 2022 in relation to the Government Internal Audit Agency information was correct. However, the director also identified other documents which the FOI Team did not fully consider at the time of your request. These included a briefing note and several items of correspondence which are referred to within this response.

In considering the points you have raised, the director found the key requirement for applying the section 33 exemption was that the audit information if disclosed would be likely to prejudice the exercise of the NAO's functions in relation to the audit of Government accounts or the examination of the economy, efficiency and effectiveness with which these organisations use their resources in discharging their functions.

The NAO recognises that there is a public interest in disclosing information that would promote transparency and accountability, given the NAO's critical role in helping to hold government to account. The audit process is enhanced significantly by audited bodies or third-party entities responding promptly to information requests and/or volunteering information to support a constructive, timely and effective audit. However, releasing the audit information you have requested would compromise an effective, efficient audit process, precipitating a backdrop of increased challenge and procedure around requests for audit information.

The disclosure of the information you requested would encourage organisations and audited bodies to approach our audit work in this way going forwards. This would require the NAO to formally assert our statutory access rights more frequently and potentially seek to enforce them, leading to significant delay, escalation of issues and increased audit costs.

The other documentation identified during this review is various correspondence and the 'Post Office franchising brief'. Section 40(2) of the FOIA, has been applied to cover all of the correspondence which is from third parties and includes the direct contact details of individual National Audit Office officers and members of the public. The NAO is not obliged to provide personal information if releasing it would contravene any of the provisions of the Data Protection Act 2018.

In this instance we believe the release of the correspondence would contravene the first data protection principle which is that the processing of personal data must be lawful, fair and transparent. Processing in this context includes disclosure and therefore we consider section 40(2) is engaged. In this instance we do not believe it would be fair to the individuals to disclose their letters and emails as this is personal information. This exemption is absolute and is not subject to the public interest test. You may refer to the ICO's guidance on the application of [Section 40 Personal information](#).

The director we consulted about the 'Post Office franchising brief' has decided that we can release the brief, however he felt part of the document, which includes auditing information should be exempt. Therefore, I have enclosed a copy of the brief with this letter, but the second paragraph has been redacted as exemption section 33 applies.

### **Outcome of the Review**

Having fully considered your concerns, the director who carried out this review is satisfied that the response you received to your FOI request on 23 December 2023 was partially compliant with the requirements of the FOIA and that the appropriate exemption was applied. However, the director also emphasised that more could have been done by the FOI Team to ensure they had assessed all the information the NAO holds in relation to the Post Office Services to make sure you were provided with all the information you were entitled to receive on 23 December 2022. Therefore, I apologise for any inconvenience caused.

I hope this response is helpful. If you remain dissatisfied with the decision, you have the right to apply directly to the Information Commissioner for a decision. The Commissioner is an independent regulator who will consider whether we have handled your internal review correctly.

**Information Commissioner's Office**, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
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Yours sincerely

**NAO FOI Team**