



Disclosure of NAO senior management hospitality and gifts accepted: period 1 April 2023 to 30 September 2023

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Name / Grade	Description of hospitality / gifts ¹	Name of organisation which provided hospitality / gifts	Circumstances of hospitality / gifts	Estimated value ²	Hospitality / gift offered accepted or declined	If hospitality / gift declined please specify reason why	Date of hospitality / gift
Gareth Davies Comptroller and Auditor General (C&AG)	Dinner	Audit Wales	Keynote speaker at Audit Quality Symposium	£25-£50	Accepted		20/04/23
	Dinner	Solace	Annual charity Dinner	N/A	Declined	Declined due to prior commitment	20/04/23
	Gift of a Book	SAI ³ of Malta	Bilateral meeting with the Auditor General of Malta at the NAO's office in London	Unknown	Accepted		26/04/23
	Ceremonial gift of hand-woven scarf	Public Accounts Committee of Arunchal Pradesh Assembly, Itanagar, India	Gift presented to the C&AG by the Committee during a visit to the UK Parliament	Unknown	Accepted		27/04/23

¹ Gifts accepted from visiting international delegations are kept in a display cabinet at the NAO's London offices. These gifts are normally of a ceremonial nature for which it is difficult to estimate a value. The policy on gifts, hospitality, travel and accommodation is covered in the NAO's Code of Conduct [National Audit Office Code of Conduct \(nao.org.uk\)](https://nao.org.uk). All members of staff, including the Non-Executive members of the Board, are bound by the provisions in the Code of Conduct.

² We disclose the estimated value for hospitality and gifts in the following ranges: £25-£50; £50-£100; £100-£200 and above £200. Where a value is known, we disclose the exact amount. Values below £25 are recorded in the NAO gift register but not disclosed.

³ Supreme Audit Office (SAI)

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Gareth Davies Comptroller and Auditor General (C&AG)	Ceremonial gift of framed brass dove earrings	SAI of North Macedonia	Visit to the UK by the SAI organised by the Westminster Foundation for Democracy. Gift presented to the C&AG by an NAO colleague on behalf of the SAI	Unknown	Accepted		28/04/23
	Lunch including transfer costs to Luxembourg airport	European Court of Auditors (ECA)	Bilateral discussion with the President of the ECA	£50-£100	Accepted		24/05/23
	Dinner and Lunch	Audit Wales	Meeting of Auditor Generals and Chief Operating Officers hosted under the auspices of the Public Audit Forum	£25-£50	Accepted		01/06/23 - 02/06/23
	Lunch	ICAEW	President's annual Lunch	N/A	Declined	Declined due to prior commitment	07/06/23
	Gift of Norwegian smoked salmon	SAI of Norway	Bilateral meeting with Auditor General of Norway at the NAO's office in London	Unknown	Accepted		12/06/23
	Hospitality and transfer costs to Vilnius airport	SAI of Lithuania in capacity as host of EUROSAI Governing Board meeting	The NAO is a member of the EUROSAI Governing Board	£50-£100	Accepted		13/06/23
	Dinner	CIPFA	President's Dinner	£50-£100	Accepted		26/06/23
	Gift of glass quill pen including ink pad and ink	SAI of Japan	Bilateral meeting with the President of the SAI at the NAO's office in London	Unknown	Accepted		19/07/23
	Gift of a Book	SAI of Austria	Bilateral meeting with the President of the SAI at the NAO's office in London	Unknown	Accepted		24/07/23

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Gareth Davies Comptroller and Auditor General (C&AG)	Lunch and transfer costs to Gare du Nord in Paris	SAI of France	Speech to senior management of the Cour des Comptes (SAI of France)	£25-£50	Accepted		19/09/23
Catherine Hope-MacLellan Chief People Officer from 6 June 2023	Evening reception	Odgers Berndtson	Networking event	£25-£50	Accepted		28/06/23
Abdool Kara Executive Director	Dinner	CIPFA	President's Dinner	N/A	Declined	Declined due to prior commitment	26/06/23
Daniel Lambauer Executive Director	Dinner and Lunch	SAI of Germany	Knowledge sharing event on data analytics with several SAIs	£25-£50	Accepted		04/05/23
	Breakfast and Lunch	Gartner UK	Knowledge sharing event	£25-£50	Accepted		17/05/23
	Dinner and Lunch	Audit Wales	Meeting of Auditor Generals and Chief Operating Officers hosted under the auspices of the Public Audit Forum	£25-£50	Accepted		01/06/23 - 02/06/23
Kate Mathers Executive Director	Gift of two engraved glasses	Royal College of Obstetricians and Gynaecologists	Token of thanks following completion of Kate Mathers' terms as Trustee and Chair of Audit Committee	£25-£50	Accepted		14/04/23

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Kate Mathers Executive Director	Dinner	ICAEW	Dinner following evening Board meeting. Kate Mathers attended in capacity non-executive Board member	£25-£50	Accepted		24/04/23
	Gift of bottle of champagne and chocolates	ICAEW	Token of thanks following completion of Kate Mathers' term as Chair of ICAEW's Training and Education Board	£50-£100	Accepted		23/05/23
	Dinner	ICAEW	ICAEW President's Dinner Kate Mathers attended in capacity as ICAEW Council Member	£50-£100	Accepted		06/06/23
	Lunch	ICAEW	ICAEW President's Lunch	N/A	Declined	Declined due to prior commitment	07/06/23
	Overnight accommodation and refreshments	ICAEW	Annual Council Conference	N/A	Declined	Declined due to prior commitment	06/07/23
	Lunch and post meeting refreshments	PwC	Building Public Trust Awards Judging panel meeting	£25-£50	Accepted		14/09/23
Rebecca Sheeran Executive Director	Lunch	Master of the Household's Department, Buckingham Palace	Invited in capacity of audit engagement in respect of the refurbishment of Buckingham Palace	N/A	Declined	Declined due to prior commitment	05/06/23
	Lunch	ICAEW	ICAEW President's Lunch	N/A	Declined	Declined due to prior commitment	07/06/23

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Rebecca Sheeran Executive Director	Dinner	CIPFA	President's Dinner	N/A	Declined	Declined due to prior commitment	26/06/23
	Evening reception	IfG	Networking event	£25-£50	Accepted		14/06/23
Max Tse Executive Director	Evening reception	IfG	Networking event	£25-£50	Declined	Declined due to prior commitment	14/06/23
	Dinner	CIPFA	President's Dinner	N/A	Declined	Declined due to prior commitment	26/06/23
Elaine Lewis Executive Director	Nil						
Dame Fiona Reynolds Non-Executive Chair	Nil						
Gaenor Bagley Non-Executive Director	Nil						
Alistair Conner Non-Executive Director	Nil						
Sir Martin Donnelly Non-Executive Director	Nil						
Dame Clare Tickell Non-Executive Director	Nil						



International hospitality provided by the National Audit Office (NAO): 1 April 2023 to 30 September 2023

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We have a small international team that manages our interactions with other Supreme Audit Offices (SAIs) around the world. Our international engagements improve what we can offer UK Parliament by:

- Bringing global perspectives and access to comparative data to our UK work, providing insights into how different countries tackle relevant issues, such as the climate crisis, sustainable development goals and national disaster preparedness and response.
- Sharing knowledge and importing good practices from other audit offices, benchmarking our own audit approaches and use of data analytics.
- Strengthening accountability and transparency in international institutions and countries which are recipients of UK taxpayer funding.

In support of these objectives, we hosted knowledge sharing visits to the NAO's London offices for representatives from seven SAIs during the reporting period.

Total cost of hospitality provided by the NAO: **£2,163**