



National Audit Office

The UK's independent public spending  
watchdog

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## UK PUBLIC SPENDING IN SUPPORT OF UKRAINE

Thank you for your email request on the 30<sup>th</sup> July 2023 to the National Audit Office in relation to UK public spending in support of Ukraine. Your request was considered in accordance with the terms of the Freedom of Information Act 2000 (FOIA).

The FOIA provides a legal right of access to recorded information held by a public authority, but it is subject to certain exemptions that may apply. Whilst we do hold some of the information within the scope of your request, having reviewed it, we consider this to be exempt from disclosure under section 33 (Public Audit function) of the FOIA.

Your original request has been reproduced below in **Annex A** for your reference along with our response. **Annex B** provides a full explanation of the Section 33 - audit exemption, how this applies to your request and our consideration of the public interest test. **Annex C** sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under the FOIA.

You may also wish to refer to the UK Parliament House of Commons Library, which most recently published a report in July 2023 on Ukraine: UK aid and humanitarian situation 2022-23, which outlines UK aid provided to Ukraine so far and future commitments. You can find this information here [Ukraine: UK aid and humanitarian situation 2022-23 - House of Commons Library \(parliament.uk\)](https://www.parliament.uk/resources/library/ukraine-uk-aid-and-humanitarian-situation-2022-23). Some further details of the Ministry of Defence's support to Ukraine are set out on page 6 of its latest Annual Report and Accounts, which is available here: [Annual Report and Accounts 2022–23 \(publishing.service.gov.uk\)](https://www.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/118442/annual-report-and-accounts-2022-23).

I am sorry we haven't been able to help you with the requested information on this occasion, but I hope you find this response helpful.

Yours sincerely

**NAO FOI Team**

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Cert No. 8835

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## **Annex A**

### **Request for information about 'UK public spending in support of Ukraine'**

#### ***Freedom of Information Questions***

(Your request is in italics)

- 1. A report of public spending in support of Ukraine and its resistance to Russian liberation.*
- 2. Accounts (copies of journals and ledgers as of bookkeeping entries) of public spending for the same, showing precisely how much or what portion of the UK fund has been the object of benefitting Ukraine and/or its chartered corporators or residents.*
- 3. Oversight, checks and balances of how the [mis]appropriation of the UK fund is used or spent by strangers to the trust in line with the objective.*
- 4. Identification of the (subjects) —settlers, the trustees and the beneficiaries to the extent of the UK trust fund held on account of trust property/res. His Majesty acting as fideicommissum as it pertains to land and the capital deriving therefrom...Settled Land Act and Law of Property Act 1925.*

#### **NAO response:**

We have searched our records and can confirm that we hold some of the information falling within the scope of your request, but consider this information exempt from disclosure. The following exemption applies: Section 33 – Public Audit Function.

## **Annex B**

**This annex sets out the exemption we have applied to your request.**

### **Section 33 Freedom of Information Act 2000 – Public Audit**

Section 33 of the FOIA provides that:

- (1) This section applies to any public authority which has functions in relation to -
  - (a) the audit of the accounts of other public authorities, or*
  - (b) the examination of the economy, efficiency and effectiveness with which other public authorities use their resources in discharging their functions.**
- (2) Information held by a public authority to which this section applies is exempt information if its disclosure would, or would be likely to, prejudice the exercise of any of the authority's functions in relation to any of the matters referred to in subsection (1).*

#### **Reasons why we have applied the Section 33 exemption:**

We have applied the Section 33 exemption to the information we hold in the scope of your request and which we are withholding from release, namely any information we hold relating to UK support provided to Ukraine. Any data provided to us through the course of our work, was done so in confidence, solely for the purposes of auditing and it was highlighted at the time that any information provided was highly sensitive and should not be released to anyone. Releasing this information would undermine our function as a statutory auditor.

Where an audited body raises reasonable concerns about the disclosure of their information, then we consider the implications for the future conduct of our public audit functions should we release it. 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. The disclosure by NAO of sensitive information beyond that required for audit reporting purposes and in the face of representations against

such disclosure would impair the provision of audit information in the future – it would reduce, if not cut off, critical information flows. It would incentivise DWP and other audited bodies to take a minimalist approach to NAO information requests or, in the case of bodies whose engagement is optional, serve to discourage such information sharing altogether.

Audited bodies regularly challenge the extent of the NAO's access rights and seek to place conditions around meeting information requests. Such issues consume time and resources as we work them through. The disclosure of this sensitive information would encourage audited bodies to approach our audit work in this way going forwards. An effective, efficient audit is supported through an open and constructive approach between the NAO and the audited body. As such it is critically important that we have a safe space to gather information and knowledge and can engage in a free and frank way with audited bodies. The release of this information would remove this safe space - precipitating a backdrop of increased challenge and procedure around requests for audit information. 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.

Section 17(3) of the Budget Responsibility and National Audit Act 2011 places a duty on the C&AG to "aim to carry out functions effectively and cost effectively". Given the above factors, we consider that our disclosure of the information requested would be at odds with this statutory requirement – it would serve to undermine the effectiveness and increase the cost of the C&AG's public audit functions. For the reasons set out above, we consider it appropriate to apply the public audit exemption available under Section 33(2) of the FOIA.

**Reasons why the public interest in maintaining the exclusion outweighs the public interest in disclosing the information in this case:**

The NAO is independent of government and scrutinises public spending on behalf of Parliament. Our work serves the public interest by helping Parliament hold government to account, providing transparency on matters of public interest and driving improvement in the use of public resources. We recognise that there is a public interest in knowing that the use of public money is subject to appropriate levels of accountability and transparency, delivered through an effective audit function.

We consider that disclosure of sensitive audit evidence supplied to the NAO by departments and other public bodies in pursuit of our statutory functions and beyond that published in our reports would impair the audit process for the reasons set out above. Bodies and officials would be reluctant to engage with us, which would delay and diminish the audit process. The NAO's work puts information into the public domain and helps Parliament hold government to account. In our view, the balance of public interest rests with the NAO being able to deliver an effective and efficient public audit function and report our findings to the public. Given the negative impact that would result from disclosure, we consider it appropriate to maintain the Section 33 public audit exemption in this instance.

## **Annex C**

### **Statement of Policy**

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at [FOI.requests@nao.org.uk](mailto:FOI.requests@nao.org.uk) or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP.

The Head of FOI will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: [www.ico.org.uk/foicomplaints](http://www.ico.org.uk/foicomplaints). Alternatively, you can contact the ICO at [Contact us | ICO](#) or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.