



### Disclosure of National Audit Office (NAO) senior management hospitality and gifts accepted: period 1 October 2023 to 31 March 2024

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|--|---|--|--|------------------------------|--|--|----------------------------|
| Name / Grade   | Description of hospitality / gifts <sup>1</sup> | Name of organisation which provided hospitality/ gifts | Circumstances of hospitality / gifts   | Estimated value <sup>2</sup> | Hospitality / gift offered accepted or declined <sup>3</sup> | If hospitality / gift declined please specify reason why | Date of hospitality / gift |
| <b>Gareth Davies</b><br>Comptroller and Auditor General (C&AG)   | Dinner  | PwC  | Building Public Trust Awards Dinner at which the C&AG presented an Award. Attended jointly with Kate Mathers   | £50-£100                     | Accepted   |  | 05/10/23                   |
|  | Dinner, lunch and refreshments                  | INTOSAI Development Initiative (IDI)                   | C&AG invited to speak at IDI masterclass on independence for Supreme Audit Offices hosted by the OECD in Paris | £50-£100                     | Declined   | Declined due to prior commitment                         | 11-13/10/23                |
|  | Dinner  | Kosovo Supreme Audit Office                            | Gala dinner to mark 20 <sup>th</sup> Anniversary of the Supreme Audit Office of Kosovo                         | £50-£100                     | Declined   | Declined due to prior commitment                         | 12/10/23                   |

<sup>1</sup>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://www.nao.org.uk). All members of staff, including the C&AG and Non-Executive members of the Board, are bound by the provisions in the Code of Conduct. Gifts accepted from 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.

<sup>2</sup> We disclose the estimated value for hospitality and gifts accepted in the following ranges: £25-£50; £50-£100; £100-£200 and above £200. Where a value is known, we disclose the exact amount.

<sup>3</sup> Hospitality accepted, which we estimate to be below £25, is recorded in the NAO gift register but not disclosed. We disclose hospitality which has been declined if we estimate that the value would have been above £25.

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| <b>Gareth Davies</b><br>Comptroller and Auditor General (C&AG)   | Dinner  | Sheppard Moscow  | Networking dinner  | £50-£100                     | Accepted   |  | 02/11/23                   |
|  | Dinner  | Indonesian Supreme Audit Office                        | Dinner hosted by the Indonesian Supreme Audit Office in conjunction with the UN Panel of Auditors' meeting of which the C&AG is a member                           | £50-£100                     | Accepted   |  | 20/11/23                   |
|  | Dinner  | CIPFA  | CIPFA Public Finance annual Awards Dinner  | £50-£100                     | Declined   | Declined due to prior commitment                         | 28/11/23                   |
|  | Dinner  | Cabinet Office   | Government Commercial Function Awards Dinner   | £50-£100                     | Declined   | Declined due to prior commitment                         | 29/11/23                   |
|  | Accommodation and refreshments                  | Central Government Strategy Forum                      | C&AG invited as speaker at Strategy Forum  | Above £200                   | Declined   | Declined due to prior commitment                         | 06-07/12/23                |
|  | Dinner  | Commonwealth Parliamentary Association                 | Dinner hosted for the Auditors General of the UK Overseas Territories in conjunction with a knowledge sharing event  | £25-£50                      | Declined   | Declined due to prior commitment                         | 05/12/23                   |
|  | Dinner and lunch                                | Northern Ireland Audit Office                          | Meeting of UK and Ireland Auditors General and Chief Operating Officers hosted under the auspices of the Public Audit Forum. Attended jointly with Daniel Lambauer | £25-£50                      | Accepted   |  | 11/01/24                   |
|  | Dinner  | City of London Corporation                             | Dinner in honour of Chair of Audit and Risk Committee  | £50-£100                     | Accepted   |  | 18/01/24                   |
|  | Dinner, lunch and transfer costs                | Czech Supreme Audit Office                             | C&AG invited to speak at the EUROSAI Project Group on  | Above £200                   | Accepted   |  | 21-22/01/24                |

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| <b>Gareth Davies</b><br>Comptroller and Auditor General (C&AG)   | from hotel to airport  |  | Resilience and Preparedness of which the NAO is a member  |                              |  |  |                            |
|  | Gift of paper weight   | Czech Supreme Audit Office                             | Gift presented to the C&AG in recognition of the NAO's contribution to EUROSAL's Project Group on Covid-19 spending   | Unknown                      | Accepted   |  | 21-22/01/24                |
|  | Dinner   | Localis in conjunction with Grant Thornton             | Dinner hosted by the Chief Executive of Localis in association with Grant Thornton. Attended jointly with Abdool Kara | £50-£100                     | Accepted   |  | 30/01/24                   |
|  | Hotel accommodation  | INTOSAI Development Initiative (IDI)                   | IDI Board meeting of which the C&AG is a member. Meeting hosted by the General Court of Audit (GCA), Saudi Arabia     | Above £200                   | Accepted   |  | 19-20/03/24                |
|  | Lunch, refreshments and transfer costs from hotel to airport | General Court of Audit (GCA), Saudi Arabia             | GCA hosted IDI Board meeting of which the C&AG is a member  | Above £200                   | Accepted   |  | 19-20/03/24                |
|  | Dinner   | Solace in conjunction with Inner Circle Consulting     | Solace annual charity dinner  | £50-£100                     | Declined   | Declined due to prior commitment                         | 21/03/24                   |
|  | Dinner   | ICAEW  | ICAEW President's Annual Dinner attended jointly with Kate Mathers and Rebecca Sheeran                                | £50-£100                     | Accepted   |  | 26/03/24                   |
| <b>Abdool Kara</b><br>Executive Director   | Dinner   | Newcastle University                                   | Guest panel speaker   | £50-£100                     | Declined   | Declined due to prior commitment                         | 06/12/23                   |
|  | Dinner   | Localis in conjunction with Grant Thornton             | Dinner hosted by the Chief Executive of Localis in association with Grant   | £50-£100                     | Accepted   |  | 30/01/24                   |

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|  |   |  | Thornton. Attended jointly with the C&AG   |                              |  |  |                            |
|  | Lunch   | Public Finance in conjunction with Norse Group           | Networking lunch   | £25-£50                      | Accepted   |  | 10/02/24                   |
|  | Dinner  | Solace in conjunction with Inner Circle Consulting       | Solace annual charity dinner   | £50-£100                     | Accepted   |  | 21/03/24                   |
| <b>Daniel Lambauer</b><br>Executive Director   | Dinner and lunch                                | Northern Ireland Audit Office                            | Meeting of Auditors General and Chief Operating Officers hosted under the auspices of the Public Audit Forum. Attended jointly with the C&AG | £25-£50                      | Accepted   |  | 11/01/24                   |
| <b>Elaine Lewis</b><br>Executive Director  | Dinner  | Commonwealth Parliamentary Association                   | Dinner hosted for the Auditors General of the UK Overseas Territories in conjunction with a knowledge sharing event                          | £25-£50                      | Accepted   |  | 05/12/23                   |
| <b>Kate Mathers</b><br>Executive Director  | Dinner  | PwC  | Kate is a member of the judging panel for the Building Public Trust Awards and attended the dinner jointly with the C&AG                     | £50-£100                     | Accepted   |  | 05/10/23                   |
|  | Dinner  | Chartered Accountants' Livery Company                    | Guest at Livery Company dinner   | £50-£100                     | Accepted   |  | 23/10/23                   |
|  | Lunch   | The Royal Foundation of the Prince and Princess of Wales | Lunch with CEO of the Foundation of which Kate is an independent member of the finance committee   | £25-£50                      | Accepted   |  | 24/10/23                   |
|  | Dinner  | CIPFA  | CIPFA Public Finance Annual Awards Dinner where an NAO Team had won an award   | £50-£100                     | Accepted   |  | 28/11/23                   |

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|  | Dinner  | ICAEW  | Pre-Council meeting Dinner. Kate is a member of the ICAEW Council  | £50-£100                     | Declined   | Declined due to prior commitment                         | 11/12/23                   |
|  | Dinner  | ICAEW  | ICAEW President's Annual Dinner invitation received in Kate's capacity as a member of the ICAEW Council. Attended jointly with the C&AG and Rebecca Sheeran. | £50-£100                     | Accepted   |  | 26/03/24                   |
| <b>Rebecca Sheeran</b><br>Executive Director   | Dinner  | CIPFA  | CIPFA Public Finance Annual Awards Dinner. Attended jointly with Kate Mathers  | £50-£100                     | Accepted   |  | 28/11/23                   |
|  | Dinner  | Major Projects Association   | Dinner for CEO and senior leaders  | £50-£100                     | Accepted   |  | 30/01/24                   |
|  | Dinner  | National Infrastructure Commission in Partnership with Boston Consulting Group | Dinner to discuss long term strategy for addressing the country's biggest infrastructure challenges  | £50-£100                     | Accepted   |  | 13/03/24                   |
|  | Dinner  | ICAEW  | ICAEW Annual Dinner attended jointly with the C&AG and Kate Mathers  | £50-£100                     | Accepted   |  | 26/03/24                   |
| <b>Catherine Hope-MacLellan</b><br>Chief People Officer  | Nil   |  |  |                              |  |  |                            |
| <b>Max Tse</b><br>Executive Director   | Nil   |  |  |                              |  |  |                            |
| <b>Dame Fiona Reynolds</b> (Non-Executive Chair)   | Dinner  | City of London Corporation   | Dinner in honour of Chair of Audit and Risk Committee  | £50-£100                     | Declined   | Declined due to prior commitment                         | 18/01/24                   |

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|  | Dinner  | Major Projects Association                             | Dinner for CEO and senior leaders                  | £50-£100                     | Declined   | Declined due to prior commitment                         | 30/01/24                   |
|  | Dinner  | Behavioural Insights Team                              | Dinner to discuss global collaboration on evidence | £50-£100                     | Accepted   |  | 29/02/24                   |
| <b>Gaenor Bagley</b><br>Non-Executive Director   | Nil   |  |  |                              |  |  |                            |
| <b>Alistair Conner</b><br>Non-Executive Director   | Nil   |  |  |                              |  |  |                            |
| <b>Sir Martin Donnelly</b><br>Non-Executive Director   | Nil   |  |  |                              |  |  |                            |
| <b>Catherine Hope-MacLellan</b><br>Chief People Officer  | Nil   |  |  |                              |  |  |                            |
| <b>Hetan Shah</b><br>Non-Executive Director from 25.01.24  | Nil   |  |  |                              |  |  |                            |
| <b>Dame Clare Tickell</b><br>Non-Executive Director – to 09.01.24  | Nil   |  |  |                              |  |  |                            |



### International hospitality provided by the National Audit Office (NAO): 1 October 2023 to 31 March 2024

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We have a small international team that manages our interactions with other Supreme Audit Offices (SAOs) 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, the NAO hosted international events broken down as follows:

- Six bilateral meetings with other Supreme Audit Offices (SAOs) and international organisations.
- Four days of workshops between the Leadership Group of UKOTs funded by the Commonwealth Parliamentary Association (CPA).
- The Annual IDI Global Summit attended by SAOs from 40 countries and international organisations.

Total cost of hospitality provided by the NAO: **£6124.63<sup>1</sup>**

<sup>1</sup> The NAO will be refunded from (a) IDI for the sum of £2000 in respect of the hospitality provided for their Global Summit, and (b) CPA for the sum of £1,329 in respect of the hospitality provided for their workshops. Both payments will be declared in the disclosure for 1 April – 30 September 2024.