



National Audit Office

Disclosure of National Audit Office (NAO) senior management hospitality and gifts accepted: period 1 April to 30 September 2024

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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 ³	If hospitality / gift declined please specify reason why	Date of hospitality / gift
Gareth Davies Comptroller and Auditor General (C&AG) ⁴	Lunch	CIPFA	President's Spring lunch	£25-£50	Accepted		30/04/24
	Lunch	ICAEW	President's Inaugural lunch	£25-£50	Declined	Declined due to a prior commitment	05/06/24
	Lunch	Sponsored by Hemming Group	The Municipal Journal (MJ) Achievements Award	£25-£50	Declined	Declined due to a prior commitment	21/06/24

¹The 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 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.

² 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.

³ 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.

⁴ As a token of the NAO's appreciation for Dame Meg Hillier and Richard Bacon's respective distinguished service as Chair of the Committee of Public Accounts and Chair of the Public Accounts Commission, the C&AG presented them with a gift of a framed and inscribed picture of the NAO Building. The gifts were presented at separate events with NAO staff held in June and September 2024. The value of each framed and inscribed picture is £882.62. One of the pictures incurred an additional cost of £89.69 for non-reflective glass. Update at 12 December 2024: The cost of these two pictures has now been met by the C&AG and Board members who have reimbursed the NAO in full.

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Gareth Davies Comptroller and Auditor General (C&AG)	Dinner	CIPFA	CIPFA annual conference - incoming President's dinner	£50-£100	Accepted		09/07/24
	Dinner and overnight accommodation	Sponsored by Oscar Krane	Invitation to deliver keynote presentation at the Excellence in Central Government event	£100-£200	Declined	Declined due to a prior commitment	17-18/09/24
	Dinner	Office of the Auditor General of Norway	Dinner in conjunction with guest speaker invitation at the annual staff conference of the Office of the Auditor General of Norway	£50-£100	Accepted		28/08/24
Abdool Kara Executive Director	Dinner	CIPFA	CIPFA annual conference - incoming President's dinner	£50-£100	Declined	Declined due to a prior commitment	09/07/24
Daniel Lambauer Executive Director	Dinner, lunch and refreshments including bag of coffee provided to all speakers	International Organisation of Supreme Audit Offices (INTOSAI)	Invitation to speak at the annual UN / INTOSAI Symposium hosted by INTOSAI Secretariat in Vienna, Austria	£100-£200	Accepted		16-18/04/24
	Lunch	Austrian Embassy in London	Lunch to welcome incoming Austrian Ambassador	£25-£50	Accepted		22/04/24
Kate Mathers Executive Director	Dinner	ICAEW	ICAEW annual dinner. Kate Mathers invited in capacity as ICAEW Council member	£50-£100	Accepted		04/06/24
	Lunch	ICAEW	President's Inaugural lunch	£25-£50	Declined	Declined due to a prior commitment	05/06/24

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	Dinner	ICAEW	ICAEW Council Conference dinner. Kate Mathers invited in capacity as ICAEW Council member	£50-£100	Accepted		04/07/2024
Rebecca Sheeran Executive Director	Drinks reception	Institute for Government (IfG)	IfG Summer party	£25-50	Declined	Declined due to a prior commitment	18/06/2024
	Dinner	CIPFA	CIPFA annual conference - incoming President's dinner	£50-100	Declined	Declined due to a prior commitment	09/07/2024
Catherine Hope-MacLellan Chief People Officer	Nil						
Max Tse Executive Director	Nil						
Dame Fiona Reynolds Non-Executive Chair	Nil						
Gaenor Bagley Non-Executive Director	Nil						
Alistair Conner Non-Executive Director	Nil						

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Sir Martin Donnelly Non-Executive Director	Nil						
Hetan Shah Non-Executive Director	Nil						



International hospitality provided by the National Audit Office (NAO): 1 April to 30 September 2024

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We have a small international team that manages our interactions with other national audit offices 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 eight bilateral meetings and other international events.

Total cost of hospitality provided by the NAO: **£1,418.72**