



National Audit Office

Disclosure of National Audit Office (NAO) senior management hospitality and gifts accepted / declined: period 1 October 2024 to 31 March 2025

Disclosure of NAO senior management hospitality and gifts accepted / declined: period 1 October 2024 to 31 March 2025							
Name / Grade	Description of hospitality / gifts ¹	Name of organisation which provided hospitality/ gifts ²	Circumstances of hospitality / gifts	Estimated value ³	Hospitality / gift offered accepted or declined ⁴	If hospitality / gift declined please specify reason why	Date of hospitality / gift
Gareth Davies Comptroller and Auditor General (C&AG)	Dinner and lunch	SAI of The Netherlands	Knowledge sharing event on Data Analytics hosted by the SAI of The Netherlands in The Hague	£50-£100	Accepted		01-02/10/24
	Accommodation, dinner and lunch	Oscar Krane	Digital Transformation event	Above £200	Declined	Declined due to a prior commitment	02-03/10/24
	Ceremonial gift of a framed print	SAI of Vietnam	Bilateral meeting with representatives from the SAI of Vietnam at the NAO's office in London	Unknown	Accepted		08/10/24
	Lunch, dinner and refreshments	Local Government Association (LGA)	LGA Annual Conference	Above £200	Declined	Declined due to a prior commitment	22-24/10/24

¹The policy on gifts, hospitality, travel and accommodation is covered in the NAO's Code of Conduct [National Audit Office Code of Conduct](#). 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.

² Gifts accepted from representatives of Supreme Audit Institutions (SAIs) 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.

³ 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.

⁴ Hospitality accepted, which we estimate to be below £25, is recorded in the NAO hospitality and 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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	Gift of a Book	SAI of The Czech Republic	63 rd EUROSAI Governing Board hosted by the NAO at the NAO's office in London	Unknown	Accepted		30-31/10/24
	Ceremonial gift of a hand painted dish	SAI of Israel	63 rd EUROSAI Governing Board hosted by the NAO at the NAO's office in London	Unknown	Accepted		30-31/10/24
	Ceremonial gift of a painted cup and saucer	SAI of Slovakia	63 rd EUROSAI Governing Board hosted by the NAO at the NAO's office in London	Unknown	Accepted		30-31/10/24
	Ceremonial gift of a framed picture	SAI of Ukraine	Bilateral meeting with representatives from the SAI of Ukraine at the NAO's office in London	Unknown	Accepted		12/11/24
	Dinner	PwC	Presenting the Public Sector Financial Reporting Award at the Building Trust Awards Ceremony	£50-£100	Accepted		12/11/24
	Dinner	CIPFA	CIPFA Public Finance Awards Dinner	£50-£100	Accepted		26/11/24
	Lunch, dinner and refreshments	SAI of France	Hospitality offered in conjunction with the UN Panel of Auditors' meeting held in Paris	£100-£200	Accepted		08/12/24
	Gift of chocolates	SAI of The Netherlands	Bilateral meeting with representatives from the SAI of Netherlands at the NAO's office in London	Unknown	Accepted		22/01/25
	Dinner	Localis/Grant Thornton	Localis discussion on local government financial governance in association with Grant Thornton	£50-£100	Accepted		27/01/25
	Ceremonial gift of a picture frame and stamp collection	SAI of Jordan	Bilateral meeting with representatives from the SAI of Jordan at the NAO's office in London	Unknown	Accepted		28/01/25

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	Ceremonial gift of a framed picture	SAI of Kosovo	Bilateral meeting with representatives from the SAI of Kosovo at the NAO's office in London	Unknown	Accepted		30/01/25
	Accommodation, dinner and lunch	Oscar Krane	Excellence in central government conference	Above £200	Declined	Declined due to a prior commitment	26-27/02/25
	Dinner	Society of London Treasurers	Society of London Treasurers' Annual Dinner	£50-£100	Declined	Declined due to a prior commitment	14/03/25
	Dinner	SAI of Ireland	Auditors General and Chief Operating Officers' meeting hosted under the auspices of the Public Audit Forum	£25-£50	Accepted		20-21/03/25
	Dinner	ICAEW	ICAEW Annual Dinner	£50-£100	Declined	Declined due to a prior commitment	25/03/25
Abdool Kara Executive Director	Overnight accommodation and dinner	Local Government Chronicle (LGC)	Abdool Kara was invited as a speaker at the LGC summit	£100-£200	Accepted		13-14/11/24
	Dinner	Public Finance in conjunction with Norse Group	Awards ceremony	£50-£100	Declined	Declined due to a prior commitment	26/11/24
	Lunch	Localis	Lunch hosted by the Chief Executive of Localis	£25-£50	Accepted		26/11/24
	Gift of chocolates	SAI of The Netherlands	Bilateral meeting with representatives from the SAI of Netherlands at the NAO's office in London	Unknown	Accepted		22/01/25
	Dinner	Localis in conjunction with Grant Thornton	Localis Fellowship Dinner	£50-£100	Accepted (unable to		27/01/25

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					attend on the day)		
Kate Mathers Executive Director	Dinner	PwC	Building Trust Awards Ceremony. Attended jointly with the C&AG	£50-£100	Accepted		12/11/24
	Dinner	CIPFA	CIPFA Public Finance Awards Dinner. Attended jointly with the C&AG	£50-£100	Accepted		26/11/24
	Dinner	ICAEW	Pre-Council meeting dinner. Kate Mathers invited in her capacity as Council member	£50-£100	Declined	Declined due to a prior commitment	09/12/24
	Dinner	ICAEW	ICAEW Annual Dinner. Kate Mathers invited in her capacity as Council member	£50-£100	Accepted		25/03/25
Rebecca Sheeran Chief Operating Officer	Dinner	Major Projects Authority (MPA)	Dinner following MPA Annual General Meeting	£50-£100	Accepted		25/11/24
	Travel to Austria, accommodation and refreshments during visit	SAI of Austria	Visit to the SAI of Austria to discuss peer review of the SAI. The NAO is a member of the peer review team	Above £200	Accepted		12-14/01/25
	Lunch	Oscar Krane	Rebecca Sheeran was invited as a speaker at the Excellence in Central Government Conference	£25-£50	Lunch accepted overnight accommodation and dinner declined		27/02/25
	Dinner	Policy Leaders Fellowship Programme, University of Cambridge	Policy Leaders' dinner	£50-£100	Accepted		07/03/25

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	Dinner	ICAEW	ICAEW Annual Dinner	£25-£50	Declined	Declined due to a prior commitment	25/03/25
Catherine Hope-MacLellan Chief People Officer	Nil						
Laura Lucking ⁵ Executive Director	Nil						
Verity Prime ⁶ Executive Director	Nil						
Max Tse Executive Director	Nil						
Dame Fiona Reynolds Non-Executive Chair	Nil						
Gaenor Bagley Non-Executive Director	Nil						

⁵ Appointed on 10 February 2025 on job share basis with Verity Prime

⁶ Appointed on 10 February 2025 on a job share basis with Laura Lucking

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



National Audit Office

International hospitality provided by the National Audit Office (NAO): 1 October 2024 to 31 March 2025

International hospitality: 1 October 2024 to 31 March 2025

As a leading Supreme Audit Institution (SAI), the NAO engages with its counterparts in other countries. Our international engagements improve our support to the 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 climate change mitigation and adaptation, public sector efficiency and 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, between 1 October 2024 and 31 March 2025, the NAO hosted:

- Nine bilateral meetings with other SAIs;
- A two-day meeting of the EUROSAI¹ Governing Board (of which the C&AG is a member). The Governing Board meeting was attended by eight Board members, their heads of international work and observers from EUROSAI and INTOSAI member countries. In total there were 45 people from 18 countries.
- A two-day meeting of the Financial Audit & Accounting Subcommittee of INTOSAI² of which the NAO is the chair. In total 31 people from 17 countries attended including NAO technical staff and representatives from ICAEW.

Total cost of event management and hospitality provided by the NAO: **£13,962.19**

¹ European Organisation of Supreme Audit Institutions

² International Organisation of Supreme Audit Institutions