



National Audit Office

**The UK's independent public spending watchdog**

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## VALUE FOR MONEY TECHNICAL GUIDANCE

Thank you for your email on 2 November 2024 asking for access to our 'Value for Money Technical Guidance' and requesting help to understand our VFM processes. Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA) and we have checked our records and can confirm that we do hold information that relates to your request.

Our role under the National Audit Act 1983 is to do examinations on the economy, efficiency and effectiveness of government spending and to report the results of those examinations to Parliament. The chart included with your request is a conceptual chart showing how our role relates to the process of government setting objectives and using public money to implement its plans. For example, examining the outcomes achieved by government falls within our remit under "effectiveness". The chart does not directly relate to how we work or the guidance we give our people.

To examine economy, efficiency and effectiveness we use a range of different methods and approaches. Each report we publish includes a methodology section that describes the approach taken for that report. Our methods and approach vary from report to report based on factors such as audit scope, available time and resource and the quality of data available. Our people are supported through process guidance (for example, content requirements for quality assurance review stages) and technical guidance (for example, guidance on specific methods they can use). In most cases, a mixture of methods will be used to come to an overall assessment and there is no specific "do this, do that" guidance to assess effectiveness in isolation.

Overall, our work is guided by eight value for money standards. These can be found at Figure 11, p.23 of the [NAO transparency report](#). This document also includes information on our system of quality management and (paragraph 3.39, p.33) our quality approach (Figure 21, p.56).

I hope this information is helpful and you are happy with the way we have handled your request. Our policy is to respond to requests as helpfully and promptly as possible. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at [FOI@nao.org.uk](mailto:FOI@nao.org.uk). 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: <https://ico.org.uk/foicomplaints>.

Yours sincerely

**NAO FOI  
Team**