



National Audit Office

The UK's independent public spending  
watchdog

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Reference FOI-1788  
Date 07 February 2025

## INFORMATION ABOUT NAO MANAGEMENT LETTER TO HS2

Thank you for your FOI request to the National Audit Office (NAO) dated 14 January 2025. You asked for specific information about our management letter to HS2 Ltd following our review of whistleblowing concerns about manipulation of HS2 cost forecast information.

We have considered your request and can confirm that we hold some of the information you requested. Your specific request is set out in **Annex A** where we have supplied the information to each part of your request. We have withheld the number of times 'Cresswell' was used in the letter in accordance with Section 40(1) of the FOI Act. Details of this exemption can be found in **Annex B**.

### Reasons why we have applied Section 40(1)

Section 40(1) provides an absolute exemption from disclosure for personal information relating to the individual requester. However, we have treated this part of your request as a subject access request for your own personal data and are providing the answer to you in a separate response.

Our policy is to respond to requests as helpfully and promptly as possible. I hope this information is helpful and you are happy with the way we have handled your request. 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,

FOI and Correspondence Officer

## Annex A

Regarding the management letter as requested previously (your ref FOI-1771), please can you provide:	
Information about the management letter:	
Subject line of the letter	WHISTLEBLOWING: NATIONAL AUDIT OFFICE REVIEW – MANAGEMENT LETTER
Word count of the letter	1402 excluding letterhead and address to recipient
Number of times the following words are used: Cresswell Whistleblower Fraud Business Ethics Resignation Investigation GIAA / Government Internal Audit Agency Briefing Referral Seller Morley Foster Thurston Thompson Whittingham Sunday times Kelly King Haigh Eversheds Employment Tribunal ET	Cresswell: Exempt under Section 40(1) (See <b>Annex B</b> ) Whistleblower: 9 Fraud: 8 Business: 5 Ethics: 4 Resignation: 0 Investigation: 13 GIAA/Government Internal Audit Agency: 2 Briefing: 0 Referral: 0 Seller: 0 Morley: 0 Foster: 2 Thurston: 0 Thompson: 1 Whittingham: 0 Sunday Times: 0 Kelly: 1 King: 0 Haigh: 0 Eversheds: 0 Employment: 0 Tribunal: 0 ET: 0
<b><u>Was a reply received from DfT?</u></b> Please provide the reply letter? If deciding not to please provide following metadata:	There was no reply from DfT. As the letter was addressed to HS2 Ltd, we would not have expected a response from DfT.  The management letter set out our observations and recommendations and was discussed at the next HS2 Ltd Audit and Risk Assurance Committee. As planned, we are following up on HS2 Ltd's response to our management letter as part of our financial audit of HS2 Ltd's 2024-25 annual report and accounts. As such we did not expect, and have not received, a formal response from HS2 Ltd, at this stage.
Date	Information not held
Subject line of the letter	Information not held
Word count of the letter	Information not held
Number of times the following words are used: Cresswell Whistleblower Fraud Business Ethics Resignation Investigation GIAA / Government Internal Audit Agency Briefing Referral	Information not held

Seller Morley Foster Thurston Thompson Whittingham Sunday times Kelly King Haigh Eversheds Employment Tribunal ET	
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## **Annex B**

### ***Section 40, Freedom of Information Act 2000 – Personal information***

Section 40, sub-section 1, of the Freedom of Information Act 2000 (FOIA) provides that:

*(1) Any information to which a request for information relates is exempt information if it constitutes personal data of which the applicant is the data subject.*