



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1790

Date 13 February 2025

ACCOUNTING OFFICER REQUESTS FOR MINISTERIAL DIRECTIONS

Thank you for your request to the National Audit Office (NAO) dated 19 January 2025. You requested “a complete list of Accounting Officers requests for Directions by Ministers over the period of the Conservative Government ie 2010-2024, by date, department, minister and subject and if relevant, amount.”

Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA).

We can confirm that we hold some of the information you requested. This information is publicly available in the following series [Ministerial Directions - GOV.UK](#) and is therefore exempt from disclosure in accordance with Section 21 of the FOI Act (information accessible to the applicant by other means). Details of this exemption can be found in **Annex A**. Notwithstanding this, we have provided information about the Accounting Officer Assessments we hold in the Excel spreadsheet attached with this response, which includes a link to where they can be accessed.

We operate standard [retention periods](#) and dispose of information in accordance with these. NAO correspondence records, and information relating to our financial and value for money audit work, is retained for 6 years unless there is a specific reason to continue to hold specific documents. As such, we do not hold information relating to Accounting Officer requests for Ministerial Directions prior to 2018.

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. 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

Annex A

This annex sets out the exemptions we have applied to your request.

Section 21 Freedom of Information Act 2000 – Information accessible to applicant by other means.

(1) Information which is reasonably accessible to the applicant otherwise than under section 1 is exempt information.

(2) For the purposes of subsection (1) –

(a) information may be reasonably accessible to the applicant even though it is accessible only on payment, and

(b) information is to be taken to be reasonably accessible to the applicant if it is information which the public authority or any other person is obliged by or under any enactment to communicate (otherwise than by making the information available for inspection) to members of the public on request, whether free of charge or on payment.

(3) For the purposes of subsection (1), information which is held by a public authority and does not fall within subsection (2)(b) is not to be regarded as reasonably accessible to the applicant merely because the information is available from the public authority itself on request, unless the information is made available in accordance with the authority's publication scheme and any payment required is specified in, or determined in accordance with, the scheme.