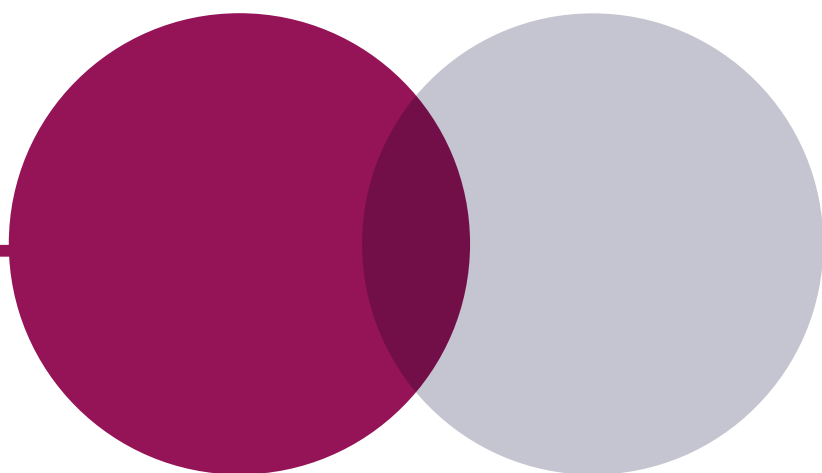




National Audit Office



National Audit Office Whistleblowing Annual Report

1 April 2024 to 31 March 2025

REPORT

by the
National Audit Office

NOVEMBER 2025



**We are the UK's
independent
public spending
watchdog.**

**We support Parliament
in holding government
to account and we
help improve public
services through our
high-quality audits.**

The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. We audit the financial accounts of departments and other public bodies. We also examine and report on the value for money of how public money has been spent.

In 2024, the NAO's work led to a positive financial impact through reduced costs, improved service delivery, or other benefits to citizens, of £5.3 billion. This represents around £53 for every pound of our net expenditure.

National Audit Office Whistleblowing Annual Report

Introduction

The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our resources and insights to help improve public services. In 2024-25, the NAO's work led to a positive financial impact through reduced costs, improved service delivery or other benefits to citizens, of £5.3 billion. This is our eighth annual report on the whistleblowing disclosures we have received.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. He has statutory authority to examine and report to Parliament on whether departments and the bodies they fund use their resources cost-effectively. The NAO supports Parliament in holding government to account and helps improve public services through high-quality financial audits and examinations into the economy, efficiency and effectiveness with which specified public bodies have used their resources. We also set the Code of Practice for local public audit and undertake international audit and technical cooperation activities. We regularly share insights on important cross-cutting issues. You can read more about the C&AG and the NAO on our [website](#) and in our [five-year strategy](#).

Background

The Public Interest Disclosure Act 1998 (the Act) created a right to redress in the event of being dismissed or subjected to detriment by one's employer or other responsible third party because of whistleblowing (making a disclosure in the public interest). The Act was introduced in response to the major corporate failures of the 1980s and 1990s, where workers had known of the dangers that led to financial collapse but were unwilling or unable to warn of them effectively. The Act aims to help prevent such events (and corporate malpractice in general) by encouraging workers with relevant information to come forward responsibly, without fear of reprisal or victimisation. The Act seeks to achieve this by establishing a right to redress or remedy if workers raise their concerns in the ways specified in the legislation.

Whistleblowing

Whistleblowing occurs when someone reports any form of wrongdoing that affects the organisation where they are employed, colleagues, clients, the public or the environment. A prescribed person is an external authority workers can contact to report suspected or actual misconduct. The C&AG is a prescribed person listed in the Public Interest Disclosure (Prescribed Persons) Order 2014, to whom people can make a protected disclosure relating to “the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services.” The whistleblowing legislation does not give the C&AG any additional powers nor does it require the C&AG to investigate every disclosure; the decision whether to investigate is based on the matters raised and the C&AG’s remit and powers.

Whistleblowing disclosures should be directed to the most appropriate prescribed person. If the C&AG does not appear to be the most appropriate person, whistleblowers can refer to the list published by the Department for Business & Trade: Whistleblowing: list of prescribed people and bodies.

We are frequently asked to investigate concerns about local authorities, but the C&AG does not have the power to investigate individual local authorities. In such cases and where appropriate, we provide whistleblowers with the contact details of the external auditor of the relevant local authority.

Correspondence

Receiving and replying to correspondence is an important aspect of our work. It is a direct contact point with members of Parliament and the public, and a source of valuable information that supports our audit work. Correspondence can help us target our questions to audited bodies and investigate important public concerns within our statutory role and remit.

We typically receive around 1,000 letters from the public and 100 letters from MPs each year, across a wide range of issues. The NAO’s objective when handling correspondence is to consider matters raised carefully in the context of our statutory remit and deliver timely, proportionate and high-quality responses. All correspondence received is logged and subject to formal processes designed to ensure that those who communicate with us can be confident that their concerns are taken seriously and handled appropriately.

Disclosures

The C&AG received 115 whistleblowing disclosures between 1 April 2024 and 31 March 2025. We considered all cases carefully to inform our decision-making about those we should pursue and those where a different prescribed person would be better placed to make further enquiries. The details concerning the disclosures are provided below.

Figure 1

1 April 2024 to 31 March 2025 – summary of actions taken

Number of disclosures	Summary of the action taken
48	Work performed by the National Audit Office We took substantive action on 48 cases that fell within our statutory remit. This included the following: • arranging meetings with whistleblowers to discuss the issues raised in greater detail; • undertaking enquiries with the relevant public bodies; • addressing the concerns raised as part of our financial audit work; • commissioning and publishing value-for-money examinations after corroborating whistleblowers' concerns; and • making recommendations for improvements to the public bodies.
Number of disclosures	Onward referrals
	We thoroughly reviewed all whistleblowing concerns raised with us to determine an appropriate response in accordance with our statutory remit. Where we concluded that a different prescribed person was better placed to follow up the concerns, we referred the case to them. Details are set out below.
30	Referred to alternative body In these cases, we referred the disclosure to other bodies that were better placed to address the concerns. These included Audit Scotland, the NHS Counter Fraud Authority, the National Crime Agency, the Government Internal Audit Agency, the Office for Students, and government departments.
36	Referred to local auditor In these cases, we referred the disclosure to the appointed external auditor for the relevant local authority. The local external auditor is a prescribed person where concerns relate to an individual local authority.
1	Referred to local auditor In this case, we advised the whistleblower to seek support within their own organisation and provided information on external groups that might be able to assist them.

Source: National Audit Office

The main channel used by whistleblowers to report disclosures was our [web form](#). We also received emails and calls to our dedicated telephone hotline 020 7798 7999.

Key themes

The main reason whistleblowers contacted us was to raise concerns about the misuse of public funds. Of the whistleblowing disclosures received in 2024-25:

- 82% related to departments, agencies and public bodies;
- 17% concerned local government; and
- 1% related to the private sector

Anonymous disclosures

Of the disclosures we received, 40% were from whistleblowers who wished to remain anonymous. This can limit our ability to follow up concerns or obtain additional information. To help minimise such issues, we have updated our external website to help whistleblowers share concerns in a way that facilitates subsequent investigation. We also encouraged whistleblowers who require anonymity to use anonymous email addresses so that we have the option of contacting them as necessary. Since taking the above steps, we have experienced a rise in more detailed whistleblower reports, with some people contacting us via secure, anonymous email addresses. Read our [Guidance for whistleblowers](#) here.

Case Studies

Examples of the type of work we carried out

We have provided anonymised examples below to illustrate the types of issues that were raised with us during the year and how we responded.

Example 1:

- Claims that a public body's IT system is not sustainable or suitable for its intended purpose.
- Concerns of poor programme, contract and financial management regarding the IT system

A whistleblower reported concerns about the reliability and cost-effectiveness of an IT system managed by a public body, noting that the project had significantly exceeded its budget. We responded by making inquiries about the IT system. We reviewed relevant documentation and interviewed the officials and contractors involved. We also carried out further checks to confirm the accuracy of the evidence and understand the situation fully.

Our assessment found that the system was currently operating as intended and measures for resilience were in place, although certain risks and challenges remained. The main issues we identified related to programme management, contractual oversight and financial control. However, mitigation measures had been set up, and most outstanding matters addressed. We will continue monitoring the system to keep abreast of developments.

This is an example of how information provided by a whistleblower can help inform our audit work by assisting us in pinpointing areas that may warrant further scrutiny.

Example 2:

- Allegation of fraud and bullying within a public body's administration.
- A report of improper governance and appeal processes.
- Claims that misinformation was circulated during a complaint's investigation.

A whistleblower contacted us and alleged fraudulent activity and intimidation at a public body. We considered all aspects of their concerns to determine which related to our statutory remit. We followed up relevant concerns with the public body and its regulator. We confirmed that the body had completed a review of the issues raised and taken steps to enhance its control framework. We informed the whistleblower of our findings and provided details of additional sources of advice to assist their consideration of next steps.

This is another example of how whistleblowers can highlight important issues that inform the effective performance of our public audit responsibilities.

Example 3:

- Assertions from an anonymous whistleblower on the misuse of public funds by a public body.
- Concerns that substantial funds were spent purchasing products that did not demonstrate an effective and efficient use of public money.

In response to the concerns raised with us, we took steps to understand whether there was evidence to substantiate the allegations. This included enquiries into the body's management and discussions with their internal and external auditors. While this engagement did not identify specific instances of funds being misused, our work raised awareness of these issues and associated risks, and the body's internal and external auditors will take this into account going forward.

This disclosure was made anonymously, and it was not possible to contact the whistleblower to obtain any further information. However, it shows how such cases can alert auditors to areas of potential risk and help inform future audit planning.

Example 4:

- Concerns that a public authority outsourced work to consultants, leading to major inefficiencies.
- Suspected fraud and allegations of financial mismanagement.
- Claims of improper governance frameworks and tender and procurement processes.

An anonymous whistleblower raised concerns about a public authority's actions in outsourcing work for several contracts. The whistleblower alleged that high-value contracts were being extended inappropriately. In response to these concerns, we reviewed the high-value contracts to ensure that extensions had been subject to appropriate control and approvals. Although we did not identify any wrongdoing, we will revisit this matter as part of our ongoing risk assessment and associated audit work. We will share any relevant findings with the public authority's internal auditors.

This example demonstrates how a whistleblowing case can influence our planned audit work and help inform and support collaboration between external and internal auditors.

Learning from disclosures

We use the insights provided by whistleblowers to support our statutory audit work. As the above examples illustrate, such insights can inform and assist both the financial audit of annual accounts and our examinations into the economy, efficiency and effectiveness with which central government bodies have used their resources. This helps Parliament hold government to account and can drive valuable learning and improvement within public bodies.

How to contact us to make a disclosure to the C&AG

The Comptroller and Auditor General
National Audit Office
157–197 Buckingham Palace Road
London SW1W 9SP

Telephone: 020 7798 7999

Website: www.nao.org.uk/about-us/contact-us/