



National Audit Office

Disclosure of National Audit Office (NAO) senior management hospitality and gifts accepted / declined: period 1 April 2025 to 30 September 2025

Disclosure of NAO senior management hospitality and gifts accepted / declined: period 1 April 2025 to 30 September 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)	Lunch, dinner, refreshments and transfer costs from hotel to airport	SAI of Bhutan, host of the INTOSAI Development Initiative (IDI) Board meeting	IDI Board meeting of which the C&AG is a member	£100-£200	Accepted		02-03/04/25
	Dinner	ICAEW	Speaker at ICAEW Board Dinner at the invitation of the Chair	£50-£100	Accepted		27/05/25
	Ceremonial gift of handcrafted decorative plate	SAI of South Africa	Meeting hosted by NAO at our London office for the Capacity Building Committee – INTOSAI Donor Cooperation – International Federation of Accountants Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration Forum	Unknown	Accepted		02/06/25

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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	Ceremonial gift of china bone bowl	SAI of Saudi Arabia	Meeting hosted by NAO at our London office for the Capacity Building Committee – INTOSAI Donor Cooperation – International Federation of Accountants Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration Forum	Unknown	Accepted		02/06/25
	Lunch	ICAEW	ICAEW President's inaugural lunch	£50-£100	Declined	Declined due to a prior commitment	04/06/25
	Refreshments, lunch and dinner	SAI of Sweden, host of EUROSAI Governing Board (GB) meeting	EUROSAI GB meeting of which the C&AG is a member	£100-£200	Accepted		17-18/06/25
	Dinner	CIPFA	CIPFA incoming President's dinner	£50-£100	Declined	Declined due to a prior commitment	23/06/25
	Hotel accommodation	CIPFA	C&AG delivered morning keynote speech at the annual Public Finance Live conference	£100-£200	Accepted		25/06/25
	Hotel accommodation and dinner	Local Government Association (LGA)	LGA annual conference	£100-£200	Declined	Declined due to a prior commitment	01-03/07/25
	Dinner	PwC	C&AG invited to speak at National Preparedness Commission dinner hosted by PwC	£50-£100	Accepted		03/07/25
	Ceremonial gift of pen and card holder presented in display box and	SAI of Bangladesh	Bilateral visit hosted by the NAO at our offices in London	Unknown	Accepted		21/07/25

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	brass ornament mounted in wooden plaque						
Abdool Kara Executive Director	Dinner	ADEPT	ADEPT President's Awards Dinner	£50-£100	Declined	Declined due to a prior commitment	22/05/25
	Dinner	Local Government Chronicle (LGC)	LGC dinner	£50-£100	Declined	Declined due to a prior commitment	11/06/25
	Lunch	Localis in conjunction with Grant Thornton	Lunch	£25-£50	Accepted		05/08/25
	Overnight accommodation and dinner	Local Government Chronicle (LGC)	LGC summit	£100-£200	Declined	Declined due to a prior commitment	17-18/09/25
Laura Lucking Executive Director (job share with Verity Prime)	Overnight accommodation and dinner	Local Government Chronicle (LGC)	LGC summit	£100-£200	Accepted		17-18/09/25
	Lunch	Briefing Circle	Lunch discussion on the strategic defence review	£25-£50	Accepted		10/09/25
Kate Mathers Executive Director	Lunch	ICAEW	ICAEW Council Lunch	£25-£50	Declined	Declined due to a prior commitment	03/06/2025
	Dinner	ICAEW	ICAEW President's Dinner	£50-£100	Accepted		03/06/2025
	Lunch and post judging reception and token of thanks	PwC	PwC Building Trust Awards - Judging Panel - Sector Awards.	£25-£50	Accepted		04/09/2025

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	Dinner	CIPFA	CIPFA President's dinner	£50-£100	Declined	Declined due to a prior commitment	23/06/25
Rebecca Sheeran Chief Operating Officer	Lunch	ICAEW	ICAEW President's inaugural lunch	£25-£50	Declined	Declined due to a prior commitment	04/06/2025
	Gift of silk scarf	Italian Embassy in London	Gift offered in conjunction with visit to London by the Vice-President of the Chamber of Deputies of the Italian Parliament	Unknown	Accepted and surrendered to CPO in line with Code of Conduct		18/06/25
	Dinner	Policy Leaders Fellowship (PLF) Programme, University of Cambridge	PLF dinner discussion on Artificial General Intelligence	£50-£100	Accepted		30/09/25
Max Tse Executive Director	Lunch	Re:State think tank	Half day conference with lunch on topic of 'reimagining Whitehall'	£25-£50	Declined	Declined due to a prior commitment	16/06/25
	Dinner	CIPFA	CIPFA President's dinner	£50-£100	Declined	Declined due to a prior commitment	23/06/25
Catherine Hope-MacLellan Chief People Officer	NIL						
Verity Prime Executive Director (job share with Laura Lucking)	NIL						

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Dame Fiona Reynolds Non-Executive Chair	Nil						
Gaenor Bagley Non-Executive Director	Nil						
Alistair Conner Non-Executive Director	Nil						
Sir Martin Donnelly Non-Executive Director	Nil						
Hetan Shah Non-Executive Director	Nil						



Disclosure of international hospitality provided by the National Audit Office (NAO): 1 April 2025 to 30 September 2025

International hospitality: 1 April to 30 September 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 April to 30 September 2025, the NAO hosted:

- 12 bilateral meetings with other SAIs.
- A two-day meeting of INTOSAI WGFES¹. In total there were 36 people from 23 countries who attended.
- A five-day meeting of CBC-IDC-IFAC MOSIAC². In total there were 98 people from 40 countries who attended.

Total cost of hospitality provided by the NAO: **£13,449.20**

¹ INTOSAI Working Group for Financial and Economic Stability

² Capacity Building Committee – INTOSAI Donor Cooperation – International Federation of Accountants Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration Forum