



National Audit Office

Disclosure of National Audit Office (NAO) senior management hospitality and gifts accepted / declined: period 1 October 2025 to 31 March 2026

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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)	Dinner	Audit Scotland	Dinner in conjunction with the annual meeting of AGs and COOs of the Audit Offices of UK, Ireland, Scotland, Wales and Northern Ireland	£50-£100	Accepted		02-03/10/25
	Dinner, lunch and refreshments	SAI of Norway	Annual meeting on SAI collaboration on data analytics	Above £200	Declined	Declined due to prior commitment	14-16/10/25
	Dinner	Emmanuel College, Cambridge University	The Reynolds Lecture 2025: "Mission-oriented government - Building state capacity for the 21st century"	£25-£50	Accepted		23/10/25
	Lunch, dinner, refreshments and transfer costs	SAI of Egypt and International Organisation of	Triennial congress of SAIs hosted by the SAI of Egypt and INTOSAI Secretariat	Above £200	Accepted		27-31/10/25

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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	from hotel to airport	SAIs (INTOSAI) Secretariat					
Gareth Davies Comptroller and Auditor General (C&AG)	Lunch	SAI of France	Lunch in conjunction with the UN Panel of Auditors meeting	£25-£50	Accepted		25/11/25
	Gift of Rwandan coffee	SAI of Rwanda	A gift presented by the Auditor General of Rwanda to the NAO technical cooperation team during their study visit to Rwanda. The gift was accepted on behalf of the C&AG who was not part of the study team	Unknown	Accepted		25/11/25
	Accommodation and meals	Oscar Krane	Networking dinner followed by day time conference on Insight, Collaboration and Inspiration	Above £200	Declined	Declined due to prior commitment	24-25/02/26
	Lunch, dinner, refreshments and transfer costs from hotel to airport	SAI of Kenya, host of the INTOSAI Development Initiative (IDI) Board meeting	IDI Board meeting of which the C&AG is a member	£100-£200	Accepted		23-27/03/26
Abdool Kara Executive Director	Accommodation and dinner	CIPFA	Speaker at CIPFA CFO event	£100-£200	Accepted		23-24/10/25
	Refreshments	Local Government Information Unit	Launch event for "Looking to 2050: the future of local government in England"	£25-£50	Declined	Declined due to prior commitment	27/11/25
	Dinner	Society of County Treasurers	Annual Dinner	£50-£100	Declined	Declined due to prior commitment	04/12/25
	Dinner	Localis in conjunction with Grant Thornton	Localis annual local government finance dinner	£50-£100	Accepted		27/01/26

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	Lunch	Localis in conjunction with Grant Thornton	Networking lunch with Chief Executive	£25-£50	Accepted		23/03/26
Kate Mathers Executive Director	Dinner	PwC	Attended in capacity as Judge for the Building Trust Awards event	£50-£100	Accepted		06/11/25
Verity Prime Executive Director (job share with Laura Lucking)	Accommodation and meals	Oscar Krane	Networking dinner followed by day time conference on Insight, Collaboration and Inspiration	Above £200	Accepted		24-25/02/26
Rebecca Sheeran Chief Operating Officer	Dinner	Audit Scotland	Dinner in conjunction with the annual meeting of AGs and COOs of the Audit Offices of UK, Ireland, Scotland, Wales and Northern Ireland	£50-£100	Accepted		02-03/10/25
	Lunch, dinner, refreshments and transfer costs from hotel to airport	SAI of Egypt and International Organisation of SAIs (INTOSAI) Secretariat	Triennial congress of SAIs hosted by the SAI of Egypt and INTOSAI Secretariat	£100- £200	Accepted		27-31/10/25
	Dinner	Major Projects Association	Major Projects Association AGM and dinner	£50-£100	Declined	Declined due to prior commitment	24/11/25
	Hotel, dinner and refreshments	SAI of Austria	Study visit in conjunction with the Peer Review of the SAI of Austria of which the NAO is a contributing reviewer	Above £200	Accepted		11-12/12/25
	Gift of Viennese confectionary and a porcelain Christmas decoration	SAI of Austria	Gift offered to the COO as a thank you for her contribution to the Peer Review of the SAI	Unknown	Accepted		11-12/12/25

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	Dinner	Gartner	Dinner	£25-£50	Declined		04/12/25
	Dinner	Policy Leaders Fellowship Programme, University of Cambridge	Policy Leaders Fellowship dinner	£50-£100	Accepted		19/01/26
	Dinner	Policy Leaders Fellowship Programme, University of Cambridge	Policy Leaders Fellowship dinner	£50-£100	Accepted		12/03/25
Laura Lucking Executive Director (job share with Verity Prime)	NIL						
Max Tse Executive Director	NIL						
Catherine Hope-MacLellan Chief People Officer	NIL						
Dame Fiona Reynolds Non-Executive Chair	Dinner	City of London Corporation	Chairman of City of London Audit & Risk Management Committee	£50-£100	Declined	Declined due to prior commitment	28/01/26
Gaenor Bagley Non-Executive Director	Nil						

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Alistair Conner Non-Executive Director	Nil						
Sir Martin Donnelly Non-Executive Director	Nil						
Hetan Shah Non-Executive Director	Nil						



International hospitality provided by the National Audit Office (NAO): 1 October 2025 to 31 March 2026

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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 October 2025 and 31 March 2026, the NAO hosted:

- 4 bilateral meetings with other SAIs
- 1 multilateral meeting of three days on Data Analytics attended by 21 representatives from eight SAIs

Total cost of hospitality provided by the NAO: **£1,840.90**