National Audit Office

The UK's independent public spending watchdog

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REPORTS OF ILLEGALITY INTO PPE PROCUREMENT

Thank you for your FOI request to the National Audit Office (NAO) dated 22 April 2025. You asked for information about the procurement of Personal Protective Equipment (PPE) during 2020-2025.

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 our responses to your questions. We have withheld some of the information you asked for and the reasons for this and the exemption that applies can be found in **Annex B**.

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,

FOI and Correspondence Team

Annex A

Freedom of Information request - Procurement of Personal Protective Equipment (PPE) during 2020-2025

1. **During the period January 2020 - April 2025, how many reports on alleged / suspected illegality into PPE procurement did your organisation/department receive VIA your whistleblowing / speak up channels? (It does not matter whether the matters are proved, disproved or spurious.)**

   We received 1 report about suspected illegality into PPE procurement via our whistleblowing disclosure correspondence channel.

Whistleblowing Disclosure	1	Received 2023

2. **During the period January 2020 - April 2025, how many reports on alleged / suspected illegality into PPE procurement did your organisation/department receive OUTSIDE the whistleblowing / speak-up channels? (This can include litigation, internal escalations, internally identified routes (e.g. internal audit), information from law enforcement and the police, or from Baringa (the Management Consultancy). (It does not matter whether the matters are proved, disproved or spurious.) If you can break down / itemise these channels, that would be helpful.**

   We received 7 reports about suspected illegality into PPE procurement outside our whistleblowing disclosure channel provided below. In addition to this we were made of aware of various concerns via committee audit meetings. The details of these are exempt under section 33 Public Audit Functions of the Freedom of Information Act.

Correspondence	4	Received 2021
Correspondence	1	Received 2022
Correspondence	1	Received 2023
Correspondence	1	Received 2024

3. **During the period January 2020 - April 2025, did your organisation/department maintain a whistleblowing / speak-up log? This would be of all concerns, not just related to PPE illegality. If so, please provide a copy (redacting any personal data of the reporter or individuals referenced in the log).**

   We have a mailbox correspondence channel to receive whistleblowing disclosures. Please see our response in Q1. We are unable to provide you with the specific details of that disclosure. The information you requested is being withheld as it falls under the exemption section 41 Information provided in Confidence of the Freedom of Information Act.

   While the FOIA provides a legal right of access to recorded information held by a public authority, it is subject to certain exemptions that may apply. We have provided some information within the scope of your request but have decided to withhold these details of the disclosure under Section 41 of the FOIA. The reasons for this and our consideration of the public interest test for both exemptions are explained in **Annex B**.

Annex B

Section 33 Freedom of Information Act 2000 – Public Audit functions

Section 33 of the Freedom of Information Act 2000 (FOIA) provides that:

(1) This section applies to any public authority which has functions in relation to -

(a) the audit of the accounts of other public authorities, or

(b) the examination of the economy, efficiency and effectiveness with which other public authorities use their resources in discharging their functions.

(2) Information held by a public authority to which this section applies is exempt information if its disclosure would, or would be likely to, prejudice the exercise of any of the authority's functions in relation to any of the matters referred to in subsection (1).

Section 41 Freedom of Information 2000 – Provided in Confidence

Section 41 of the FOIA states the following:

(i) Information is exempt information if:

a. It was received by the public authority from any other person

(including another public authority) and

b. The disclosure of the information to the public (otherwise than in accordance with this Act) would constitute a breach of confidence actionable by that other person and

c. The duty to confirm or deny does not arise if, or to the extent that, the confirmation or denial that would have to be given to comply with section 1(1) (a) would (apart from this Act) constitute an actionable breach of confidence.

The Public Interest Test

In order for the NAO to carry out its statutory function, and to be able to engage in an effective and comprehensive audit, some information is required to be exchanged in confidence with the understanding that it would not be shared beyond that required for us to fulfil our audit function. Disclosure of information gained via discussions at audit committee meetings would impair the provision of audit information in the future, and would reduce, if not cut off, critical information flows. This may also serve to challenge our access rights for audit information and would therefore require us to formally assert our statutory access rights, leading to significant delays and increased audit costs.

Section 17(3) of the Budget Responsibility and National Audit Act 2011 places a duty on the C&AG to "aim to carry out functions effectively and cost effectively". Given the above factors, we consider that our disclosure of the information requested would be at odds with this statutory requirement – it would serve to undermine the effectiveness and increase the cost of the C&AG's public audit functions.

The information in relation to the whistleblowing disclosure was provided in confidence and on the understanding that it would be used solely and explicitly to investigate the concerns raised by the whistleblower. Furthermore, individuals should be able to share information with us with the assurance that it will be kept confidential. It is vital that we have a safe space to gather information and knowledge.

The potential release of this information would remove this safe space and would be likely to prejudice the effective performance of our function going forward. We have therefore considered the public interest in disclosing this information but consider that, in the present circumstances, it does not favour disclosure. Where a duty of confidence exists, there is a strong public interest in favour of maintaining that confidence. The public would lose confidence in the NAO if information provided to it in confidence was disclosed.

We recognise that there is a public interest in favour of public authorities promoting greater awareness, but the NAO's work helps Parliament hold government to account, and in our view, the balance of public interest rests with the NAO being able to deliver an effective and efficient public audit function and report our findings appropriately and accordingly. Consequently, given the negative impact that would result from disclosure, we consider it appropriate to apply Section 33 and Section 41 of the FOIA.