



National Audit Office

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TECHNICAL GUIDANCE FOR VALUE FOR MONEY TEAMS

Thank you for your email on 23 July 2025 asking about our technical guidance to value for money teams. Your request has been handled under the terms of the Freedom of Information Act 2000 (FOIA).

We do not currently maintain a single technical guidance document for our value for money audit teams. Instead, each audit team applies a selection of frameworks and methodologies based on the scope and objectives of the audit. Each of our reports contains an appendix that describes the methodological approach for that audit – you can find our value for money reports here: [Value for money Archives - National Audit Office \(NAO\)](#).

Our approach to value for money follows the principles set out under the National Audit Act 1983, with our examinations focussing on economy, efficiency and effectiveness. The quality standards for our value for money work are set out in [Transparency Report 2023-24](#) and [Transparency Report 2024-25](#), as is our approach to continuous improvement and quality assurance for value for money audits. You can also find more detailed information on frameworks and methodologies on our website. For example, [Insights - National Audit Office \(NAO\)](#) includes good practice guides and frameworks produced by our expert hubs.

I hope this information is helpful and you are happy with the way we have handled your request. Our policy is to respond to requests as helpfully and promptly as possible. 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