



National Audit Office

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ACCOUNTANCY GRADUATE PROGRAMME

Thank you for your Freedom of Information (FOI) request of 31 August 2025. You asked for information about the NAO Accountancy Graduate programme. We have handled your request under the terms of the FOI Act 2000. We have searched our records and can confirm that we hold the information you have requested. Your specific request is set out in **Annex A** together with our response under each question.

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I hope this information is useful 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 Manager

Annex A

Request for information about NAO Accountancy Graduate Programme:

(Your request is in bold with our response below)

1. What is the structured pay framework for the Accountancy graduate training programme? Please outline the structured pay for all 3 years, and the differences between the two offices). Please also mention how long it lasts, the median and mean salaries, and the discrepancies between male/female salaries and different ethnic groups (for all 3 years):

NAO Response:

NAO trainees are paid on an incremental pay scale and move up a grade point on the anniversary of their start date each year. The standard graduate programme runs for three years.

Once trainees have passed their first six exams, they become eligible for an additional annual allowance, termed the 'certificate level special increase.' Another allowance, the 'professional level special increase', is awarded upon completion of the next six exams.

Our incremental pay points are fixed, ensuring there is no pay differential between trainees who have the same length of service and have reached the same exam completion stage.

The 2025/26 grade scales and special increase amounts are outlined in the tables below.

Audit Associate	Newcastle	London
Scale Point 1	28,207	34,914
Scale Point 2	28,726	35,560
Scale Point 3	32,514	40,005
Scale Point 4	34,486	41,427
Scale Point 5	36,457	42,845

Level	Amount
Certificate Level	£1,019
Professional Level	£1,694

2. Outline the retention rate (the % of people who successfully complete the programme, and the % of people who stay with the NAO after completing the programme), alongside the base starting salary after completing the ACA qualification (for both offices), and the discrepancies between male/female and different ethnicities.

NAO Response:

100% of people stayed within the NAO after completing the programme in 2024/2025.

Once trainees have completed all ACA exams, they are promoted to Senior Audit Associate. The base salary for Senior Audit Associate for 2024/25 is £61,214 in London and £53,321 in Newcastle.

All new promotes are paid under the same framework - there is no pay differential in starting pay.

3. What's the total spend on ICAEW training (including money paid for exam bookings, college, and other resources).

The total spend on ICAEW training for 2024-2025 was £557,000 net (£679,492 gross)

What's the first-time pass rate for the three different ICAEW levels: certificate, professional and advanced (either for each module individually or in aggregate for all modules under each ICAEW stage, whatever is more convenient to provide)?

NAO Response

<u>Level</u>	<u>First Attempt Pass Rate</u>
Advanced	88%
Professional	89%
Certificate	85%

How does it vary based on gender, ethnicity, location or any other characteristics?

<u>Gender</u>	<u>Pass Rate</u>
Male	83%
Female	83%
Prefer not to say	n/a

<u>Ethnicity</u>	<u>Pass Rate</u>
White	85%
Ethnic Minority	79%
Prefer not to say	100%

<u>Location</u>	<u>Pass Rate</u>
London	97%
Newcastle	87%

What % of individuals are dismissed due to failure at the ICAEW exams?

1% of individuals are dismissed due to exam failure.