National Audit Office

The UK's independent public spending watchdog

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PEARSON CONTRACTS AND EQUALITY COMPLIANCE (2020–PRESENT)

Thank you for your email dated 3rd November 2025 asking for information held from 1 January 2020 to today's date concerning Pearson plc and/or its subsidiaries (e.g. Pearson Education Ltd, Pearson VUE). Your request has been handled under the Freedom of Information Act 2000. Our response to each part of your request is set out below:

- *Audit reports, findings or correspondence that reference accessibility, reasonable adjustments or Equality Act 2010 compliance in Pearson-delivered contracts or programmes.*

  We do not hold any such information.

- *Any internal or external correspondence between the NAO and Pearson (or government departments using Pearson services) about equality or accessibility issues.*

  We do not hold any such correspondence.

- *Documents or briefings highlighting Pearson within wider audits of education or testing contractors. If the cost limit applies, please prioritise audit summaries and correspondence. Personal data may be redacted under s.40 FOIA. Given Pearson's public contracts and stated inclusion commitments, there is a strong public interest in understanding how equality and accessibility have been audited.*

  We hold a small number of documents that fall within scope. These documents were obtained through the NAO's audit work on T-Levels and contain references to Pearson within that audit context. 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. After careful consideration, we have concluded that this information is exempt from disclosure under Section 33(1)(a) of the Freedom of Information Act 2000, which protects information held for the purposes of the NAO's statutory audit functions. The reasons for this and our consideration of the public interest test are explained below.

Section 33 Freedom of Information Act 2000 – Public Audit

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).

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 auditing purposes. Disclosure of such information 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 Public Interest Test

We recognise that there is a public interest in favour of public authorities promoting greater awareness, and knowing the use of public money is subject to appropriate levels of accountability and transparency. However, we consider the disclosure of the specific information we have withheld would be likely to reduce the effectiveness of the audit process for the reasons set out above. By carrying out our high-quality audits in a timely and efficient manner, we are able to put valuable information into the public domain and provide a landscape view on the use of public funds.

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 in public. Consequently, given the negative impact that would result from disclosure, we consider it appropriate to maintain the Section 33 public audit exemption.

Our policy is to respond to requests as helpfully and promptly as possible. Therefore, 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,

NAO FOI Team