



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1899

Date 26/01/2026

VOA DISABILITY AND RECRUITMENT

Thank you for your request on 31 December 2025 where you asked us for the following information under the Freedom of Information Act:

"I request copies of information held by the National Audit Office relating to the Valuation Office Agency (VOA) (an executive agency of HMRC) and any NAO work touching on disability inclusion, equality governance, recruitment/onboarding controls, or workforce management, particularly where this intersects with recruitment practices and the handling of disability-related adjustments.

1) NAO reports, briefings, and work programmes referencing VOA + disability/equality/workforce themes For the period 1 January 2015 to present, please provide any information held that references VOA in connection with: disability inclusion / disability employment practices; Equality Act / PSED compliance, equality governance, equality impact assessment practice, or equality monitoring; recruitment, onboarding, pre-employment checks, occupational health referral processes, or the handling of special category personal data in recruitment; workforce planning, retention, staff wellbeing, or organisational capability, where disability/equality issues are addressed. This includes (where held and disclosable): scoping documents, work plans, project initiation documents, internal briefings, evidence packs, published or unpublished report annexes, management letters, and any correspondence with VOA/HMRC on these themes.

2) Any NAO recommendations, follow-up, or tracking relating to VOA If held, please provide any documents showing: recommendations made by NAO to VOA/HMRC touching disability/equality/recruitment controls; and any follow-up / tracking / closure documentation held by NAO concerning those recommendations.

3) Searches and practical refinement: Suggested search terms: "Valuation Office Agency", "VOA", "HMRC VOA", "disability", "Equality Act", "public sector equality duty", "PSED", "reasonable adjustments", "Disability Confident", "recruitment", "onboarding", "pre-employment", "occupational health", "health questionnaire", "equality impact assessment", "EIA", "monitoring data".

If any part of this request is likely to exceed the s.12 cost limit, please provide advice and assistance under s.16 to refine it and in any event disclose any portion that can be provided within the limit. Please provide the information electronically (PDF or original electronic formats where available). If withholding any material, please cite the exemption(s) relied upon and provide the required refusal notice?"

We have considered your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA) and I can confirm that The NAO does not hold information within scope of your request.

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,

**NAO FOI
Team**