



National Audit Office

**The UK's independent public spending
watchdog**

Switchboard +44 (0)207 798 7000

Direct Line +44 (0)207 798 7264

Email FOI@nao.org.uk

Reference FOI-1908

Date 9 March 2026

FINANCIAL AUDIT MANUAL

Thank you for your FOI request to the National Audit Office (NAO) on 12 February 2026. You asked for a copy of our Financial Audit Manual. We have handled your request under the terms of the Freedom of Information Act 2000 (FOIA). A copy of the latest version of our Financial Audit Manual together with an explanatory note are attached with this response. The Manual was last updated in October 2024.

Our policy is to respond to requests as helpfully and promptly as possible. I therefore hope 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 Officer

NAO FOI Team