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-1916
Date 22 April 2026

NAO MANAGEMENT LETTERS & COUNTER FRAUD FINDINGS UKRI

Thank you for your request of 23 March 2026 in relation to the 'NAO Management Letters and Counter Fraud Findings relating to UKRI'. We have handled your request in accordance with the terms of the Freedom of Information Act 2000. We have checked our records and can confirm that we hold some of the information you requested. I have provided our responses to your specific request below.

1. ***Copies of the NAO Management letters issued to UK Research and innovation for financial years 2021-22, 2022-23, 2023-24 and 2024-25, specifically the sections relating to counter fraud findings and recommendations, together with any documented UKRI responses.***

Please see **Annex A** for our response to your question, which includes extracts from our 2021-22 to 2024-25 management letters limited to the sections relating to counter-fraud findings, recommendations, and associated UKRI management responses.

2. ***Any correspondence between the NAO and the UKRI relating to UKRI's progress against counter fraud recommendations for the period 2021-22 to 2024-25, including any follow up reviews or progress assessments.***

We hold information within the scope of this request, including correspondence relating to follow up findings and progress against counter-fraud recommendations, together with sensitive audit materials and details relating to specific allegations. This information is exempt from disclosure under section 33 (public audit functions) of the FOIA. A detailed explanation of this exemption, including the public interest test, is provided in **Annex B.**

3. ***The NAO's assessment or working papers relating to the finding in HC 875 paragraph that UKRI "recovered £80,000" in 2023-24 from £42.6 million of investigated suspected fraud, and the subsequent reporting in the UKRI ARA 2024-25 of £6.58 million recovered – an increase from £80,000 £6.58 million in one year.***

We can confirm that the NAO holds some recorded information within the scope of your request and these have been provided to you in the form of an attached Excel spreadsheet. These can be found in **Annex C**, **D,**

E, and **F**. Additionally a small amount of information has been redacted under section 40(2) (personal information) of the FOIA. A detailed explanation of this exemption, including the public interest test, is provided in **Annex G.**

The NAO also holds additional audit working papers within the scope of your request. This information is considered sensitive and is exempt from disclosure under section 33 (public audit functions) of the FOIA. A detailed explanation of this exemption, including the public interest test, is provided at **Annex B.**

4. ***Any correspondence or disclosures received by the NAO from third parties relating to UKRI counter fraud activity during 2025, to the extent that such correspondence does not identify individuals and is not exempt under Section 31 or Section 40.***

We have conducted reasonable searches and can confirm the NAO does not hold any information within the scope of this request.

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,

FOI & Correspondence Officer

NAO FOI Team