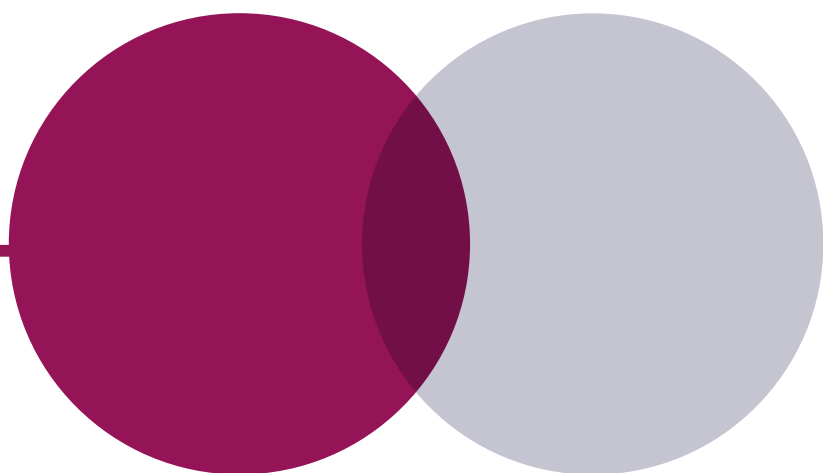




National Audit Office



National Audit Office Whistleblowing Annual Report

1 April 2025 to 31 March 2026

REPORT

by the
National Audit Office

OCTOBER 2026



**We are the UK's
independent
public spending
watchdog.**

**We support Parliament
in holding government
to account and we
help improve public
services through our
high-quality audits.**

The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. We audit the financial accounts of departments and other public bodies. We also examine and report on the value for money of how public money has been spent.

In 2025, we recognised £2.6 billion of positive financial impacts from our past work through reduced costs, improved service delivery, or other benefits to citizens. This represents about £24 for every pound of net expenditure.

National Audit Office Whistleblowing Annual Report

Introduction

The National Audit Office (NAO) scrutinises public spending on behalf of Parliament and operates independently of government and the civil service. We support Parliament in holding government to account and use our resources and insights to help those who manage and oversee public bodies improve public services. In 2025, we recognised £2.6 billion of positive financial impacts from our past work through reduced costs, improved service delivery, or other benefits to citizens. This represents about £24 for every pound of net expenditure on the NAO. This is our ninth annual report on whistleblowing disclosures received by the NAO.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. The NAO supports Parliament through high-quality financial audits and value for money examinations of specified public bodies. We also set the Code of Practice for local public audit, undertake international audit and technical cooperation, and share insights on important cross-cutting issues. You can read more about the C&AG and the NAO on our [website](#) and in our [five-year strategy](#).

Background

The Public Interest Disclosure Act 1998 (the Act) gives employees a right to seek redress if they are dismissed or suffer detriment from their employer, or another responsible third party, because they have made a public interest disclosure.

The Act was introduced following major corporate failures in the 1980s and 1990s, where workers were aware of risks that contributed to financial collapse but were unwilling or unable to raise warnings effectively. It aims to help prevent similar events, and wider corporate malpractice, by encouraging workers with relevant information to come forward responsibly and without fear of reprisal or victimisation. The Act does this by providing routes for redress where concerns are raised in the ways set out in the legislation.

Protected disclosures

The C&AG is a prescribed person under the Public Interest Disclosure (Prescribed Persons) Order 2014. This means external individuals may make protected disclosures to the C&AG in certain circumstances. The Order covers disclosures relating to “the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services”. Whistleblowing legislation does not give the C&AG additional powers or require the C&AG to investigate every disclosure received. Decisions on whether to investigate depend on the issues raised and whether they fall within the C&AG’s remit and powers.

Whistleblowing disclosures should be made to the most appropriate prescribed person. Whistleblowers can refer to the Department for Business, Innovation, Science & Trade’s published list of prescribed people and bodies.

Correspondence at the National Audit Office

Correspondence is an important part of our work and provides a direct route for members of Parliament and the public to raise concerns with us. It can provide valuable information that supports our audit work by helping us focus our questions to audited bodies and investigate significant public concerns within our statutory role and remit.

The NAO’s objective when handling correspondence is to consider matters raised carefully in the context of our statutory remit and deliver timely, proportionate and high-quality responses. All correspondence received is logged and subject to formal processes designed to ensure that those who communicate with us can be confident that their concerns are taken seriously and handled appropriately. Some of the correspondence we receive is from whistleblowers who wish to raise various concerns about their employers. Details of these whistleblowing disclosures are highlighted in the Key insights and Key findings sections of this report.

Disclosures

In the period 1 April 2025 to 31 March 2026 inclusive, the C&AG received 128 whistleblowing disclosures. The table below summarises how we handled these disclosures.

Figure 1

1 April 2025 to 31 March 2026 inclusive

Number of disclosures	Summary of the action taken
114	Action taken through National Audit Office work We followed up these concerns through our audit work or through a specific enquiry. Of the 128 cases received, 114 led to substantive action. This included: • meeting the whistleblower to understand the issues in greater detail; • investigating specific allegations and making enquiries with the relevant public body; • carrying out targeted investigations where there was sufficient evidence to corroborate the disclosure, and making recommendations for improvement to the public body; • considering the concerns as part of our financial audit work; • keeping matters under review so we could reconsider them if further information became available; and • referring some disclosures to other organisations better placed to address the concerns.
14	No formal review undertaken We considered these concerns carefully and made enquiries with whistleblowers and the public bodies involved to gather intelligence. However, there was insufficient evidence to take the matters further. Some disclosures related to private sector employment or employment tribunal cases, which fall outside our remit.

Source: Analysis of National Audit Office correspondence statistics

Referrals

Of the 114 cases we considered, 40 were referred on to other bodies or auditors.

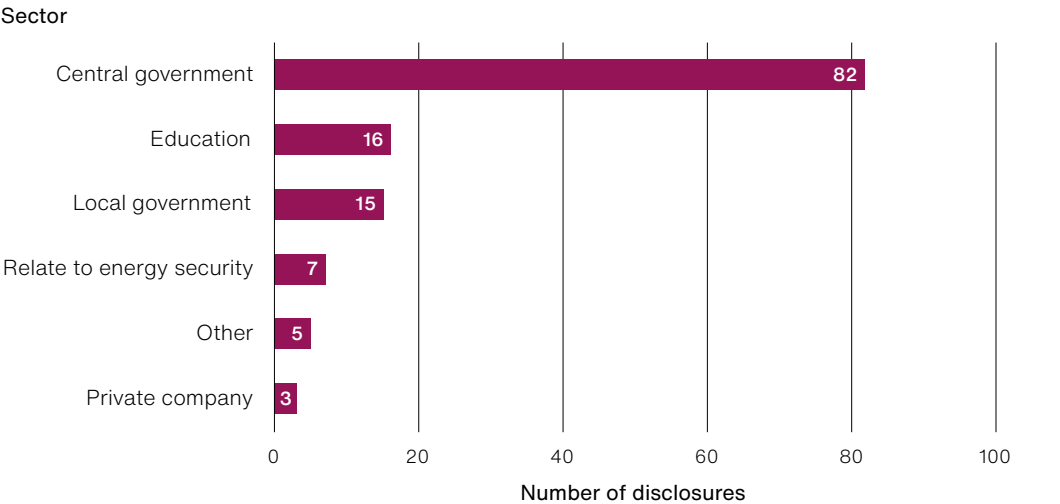
Figure 2
Referrals

Number of disclosures	Summary of the action taken
8	Referred to another body We referred these disclosures to bodies better placed to address the concerns, including the Government Internal Audit Agency, Ofsted, the Office for Students, the police, and relevant government departments.
32	Referred to local auditor We referred these disclosures to the appointed auditor for the relevant local authority. Local auditors are prescribed persons for concerns relating to individual local authorities.

Source: Analysis of National Audit Office correspondence statistics

Figure 3
Whistleblowing cases by sector

64% (82) of cases are central government



Source: Analysis of National Audit Office correspondence statistics

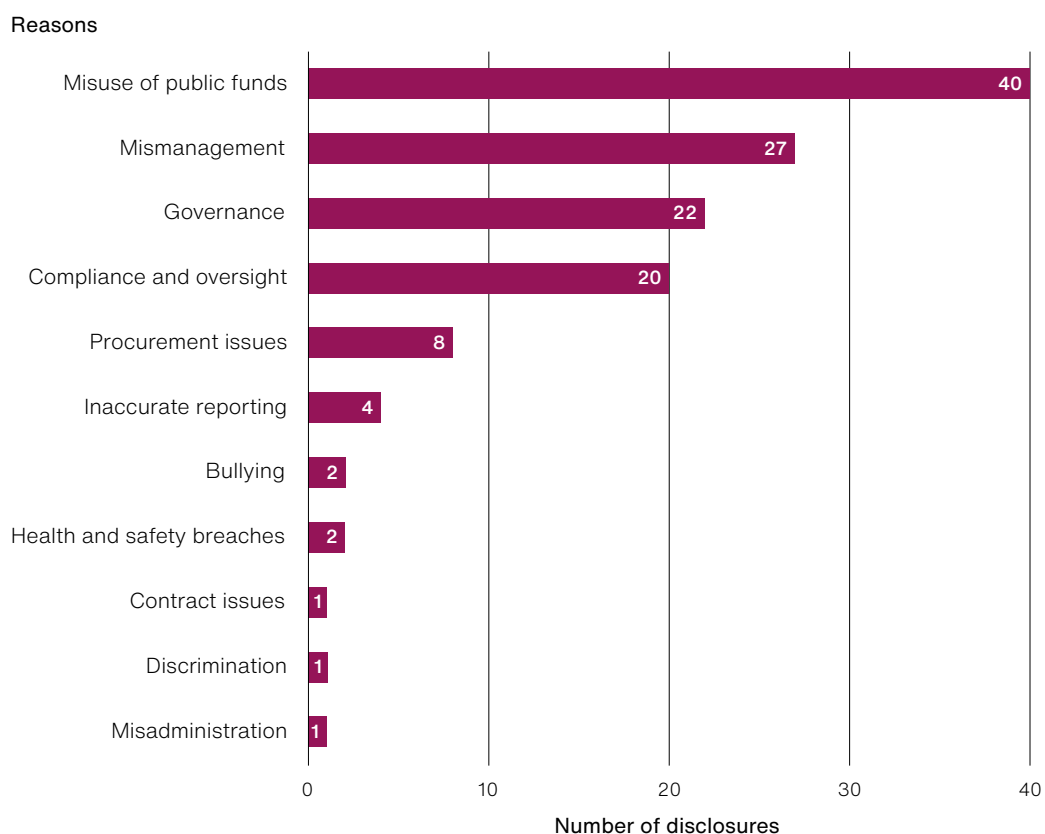
- Most whistleblowing concerns came from people working in central government.
- Education and local government were the next largest sectors where whistleblowers were employed, accounting for 31 cases combined.
- The remaining three sector categories accounted for 15 cases, or 12% of the total.

Key insight – Total disclosures: 128 cases

Figure 4

Reasons for whistleblowing disclosures

31% (40) due to misuse of public funds



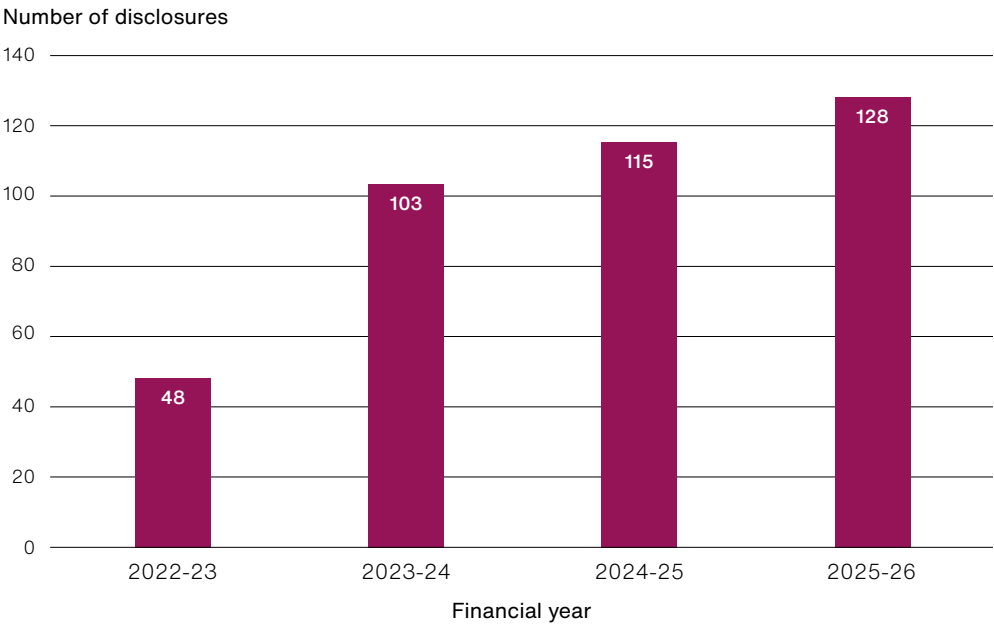
Source: Analysis of National Audit Office correspondence statistics

- Misuse of public funds is the main reason for disclosures, with 40 cases, which is nearly one-third of all the disclosures.
- The top four reasons combined: misuse of public funds, mismanagement, governance and oversight account for 109 (85%) of the disclosures.
- We received eight disclosures concerning procurement issues.
- The remaining categories are low volume, with four disclosures or fewer, suggesting that these issues arose less frequently during the period, or were less likely to be reported.

Figure 5

Number of disclosures by financial year (1 April to 31 March)

There has been a noticeable **+167% (80)** increase since 2022-23 of whistleblowers contacting us to raise concerns



Source: Analysis of National Audit Office correspondence statistics

- Whistleblowing disclosures rose by 80 cases over three years, from 48 to 128.
- The biggest increase occurred between financial years 2022-23 and 2023-24, when disclosures rose significantly, by 55 cases.
- This increase may have been influenced by two factors: the government's 2023 campaign to raise awareness of whistleblowing, and our report, *Investigation into whistleblowing in the civil service*, published on 19 December 2023. We received a substantial increase in disclosures in the three months following publication.
- Whistleblowing disclosures then continued to rise steadily, increasing by 12 to 13 cases in each of the following two years.

Key findings

Whistleblowing disclosures have consistently risen, reaching 128 in 2025-26 compared with 115 in 2024-25, 103 in 2023-24 and 48 in 2022-23.

We cannot be certain of what has driven this increase. It may partly reflect greater awareness of whistleblowing following the government's 2023 campaign and our December 2023 report *Investigation into whistleblowing in the civil service*. We also remain alert to the possibility that it may indicate an increase in underlying malpractice.

Whistleblowers most often made disclosures through our online web form on the NAO website. We also received a small number of emails and calls to our dedicated whistleblower telephone hotline, 020 7798 7999.

Of the whistleblowing disclosures received in 2025-26:

- 63 were from people who were willing to disclose their identity;
- 64% related to central government;
- 12% concerned local government and were referred to the relevant external auditor; and
- 13% related to higher education providers.

The most common reason for contacting us was concern about the misuse of public funds:

- 31% raised concerns about misuse of public spending.
- 21% related to mismanagement.
- 17% related to governance.

Case studies

Examples of the type of work we carried out

The following anonymised case studies illustrate the types of issues whistleblowers raised with us between 1 April 2025 and 31 March 2026, and how we responded.

Example 1

An anonymous whistleblower contacted us and alleged that a government IT platform continued to be used without a valid procurement agreement.

Key allegations

- The department used the platform beyond the contract period.
- Services remained unpaid.
- This may breach commercial and financial governance standards.

We initially raised our concerns with the department and allowed it to conduct preliminary investigations, while being careful to protect the identity of the whistleblower. Our enquiries showed the concerns were well founded.

The department identified a breakdown in communications and has now paid for the services used. It has introduced monitoring and assurance measures to reduce the risk of similar issues arising in the future. We recommended that the department reconsider its billing arrangements to prevent the breach reoccurring, and share its investigative report more widely to facilitate organisational learning and promote transparency.

Example 2

A whistleblower alleged that a member of a public authority's executive leadership team received a pay increase that may have breached Civil Service pay remit guidelines and the authority's internal policies.

Key allegations

- The payment may not have been approved by the remuneration committee.
- Budgetary information suggested that the executive leader's remuneration had increased significantly over the previous three years.

We made enquiries with the public authority, which confirmed that it had received a similar whistleblowing disclosure. The Chair of the authority's audit committee carried out an independent investigation into the matter and shared the findings with us. The investigation concluded that some processes had not been followed correctly and proposed actions to address this. We gave feedback on the proposed actions and concluded that the authority had investigated the case appropriately and that there was no further action required.

Example 3

We received a disclosure from a whistleblower alleging that a digital certificate used by a department to process payroll and utilities payments had expired but continued to be used.

Key allegations

- The digital certificate had lapsed on several occasions.
- The continued use of an expired certificate may have exposed the department to cyber security and fraud risks.
- The system was used to make high-value payments, increasing the potential impact of any control weaknesses.

As part of our audit work, we confirmed that the digital certificate had expired and had not been remediated. Our IT Audit and Information Security Team advised us that expired certificates could weaken data security and increase the risk of cyber-attacks, penalties, service disruption and outages.

Although we found no evidence of losses or impropriety, we investigated further, and the department notified us that it was also looking into the issues raised. We asked the department to share the details of its investigation with us. We also recommended the department introduce stronger arrangements for monitoring digital certificate compliance. Although our investigation is complete, we will continue to monitor the situation and keep the matter under review.

Example 4

A whistleblower contacted us to raise their concerns about a high-value project being undertaken by a public authority.

Key allegations

- Mismanagement and inadequate project planning.
- Weak reporting and governance arrangements, which affected project delivery.
- Project risks that had been significantly understated.

We made initial enquiries and requested project documentation. The evidence we reviewed indicated that the risks associated with the project had been significantly understated. It was also unclear what outcomes the project was expected to deliver, or whether the business case objectives could be achieved. The documentation raised concerns about whether the department had fully understood the risks from the outset. On this basis, we considered the whistleblower's concerns to be well founded.

We decided to undertake further work in our audit capacity to assess the project's scope, capacity and feasibility, cost estimates, risk management and delivery arrangements. We will report as necessary on the completion of this work.

Learning from disclosures

We use the insights provided by whistleblowers to support our statutory audit work. Such insights can inform and assist both the financial audit of central government annual accounts and our examinations into the economy, efficiency and effectiveness with which public bodies use their resources. This helps Parliament hold government to account and can drive valuable learning and improvement within public bodies.

How to contact us to make a disclosure to the C&AG

The Comptroller and Auditor General
National Audit Office
157–197 Buckingham Palace Road
London SW1W 9SP

Telephone: 020 7798 7999

Website: www.nao.org.uk/about-us/contact-us/