

## Technical guidance

On this page we share technical accounting, audit and internal control information, and good practice materials for boards and audit committees, particularly those in public sector organisations. The following pages include resources such as disclosure guides, templates, and the IFRS readiness guide.

- [Audit of Financial Statements](#) – NAO's reports on audited financial statements.
- [The Financial Reporting Manual \(FReM\)](#) – the technical accounting guide complementing guidance on the handling of public funds.
- [Governance statements](#) – support on governance statements.
- [Support to Audit Committees](#).
- [Support to Boards](#).

Other guidance and good practice resources include:

- Reports with particularly useful good practice, including [Financial management](#).
- [Self-assessment resources](#): frameworks and guides to aid assessment of organisations and discrete functions and projects.
- [Audit methodology insights](#).
- [Short guides to departments](#) and briefings on issues such as regulation.