

Investigations

Information on our approach to undertaking investigations

Our strategic approach and vision for investigations

We conduct investigations to establish the facts when concerns are raised, or in response to intelligence from our wider work.

Investigations are an integral and important part of our work, sitting alongside our traditional financial and value for money audit assurance activity.

Issues relating to public spending do not necessarily need us to evaluate the consequences of government decisions. Parliament and the public want facts they can trust and believe in, and which they can use to develop their own views and arguments. This is where our investigations work can play an important role.

Matters for investigation may come from various sources. Correspondence from the public and MPs, coupled with intelligence from our wider work, are often the first indications we have of risks to public services, and are therefore useful in bringing important issues to our attention. Media coverage of topics such as service failures or financial irregularities may also prompt an investigation.

Where the risks warrant it, and where the nature of the subject matter falls within our remit, we will undertake responsive investigations to establish the facts and report rapidly to address live and emerging issues and provide Parliament with timely reports. In all instances, we will draw on our audit and assurance work and engage with clients to establish and report on the facts.

Working with you

Our investigations aim to establish the facts and provide targeted and timely findings. Having an early discussion with you about the investigation proposal will help us to achieve this.

Unlike our value for money reports, investigations focus on establishing the facts rather than evaluating consequences. Fieldwork commences quickly and is shorter in duration, and investigation reports are usually shorter in length than value for money reports.

Our investigations are

Timely

Factual

Targeted

High quality



Tight and narrow scoping of the subject matter provides a clear focus for the investigation and supports timely delivery. But to ensure that we publish investigations while they are still relevant and the issues are fresh in the minds of Parliamentarians and the public we need your cooperation. For example, your help in identifying quickly the relevant officials to assist us and respond to our requests for information.

Depending on the nature of the potential investigation, we will contact you to arrange an initial meeting either:

- during our exploratory work when we are seeking to establish whether the nature of the subject matter merits investigation, or alternatively
- on completion of our exploratory work once the Comptroller & Auditor General has decided that an investigation is merited.

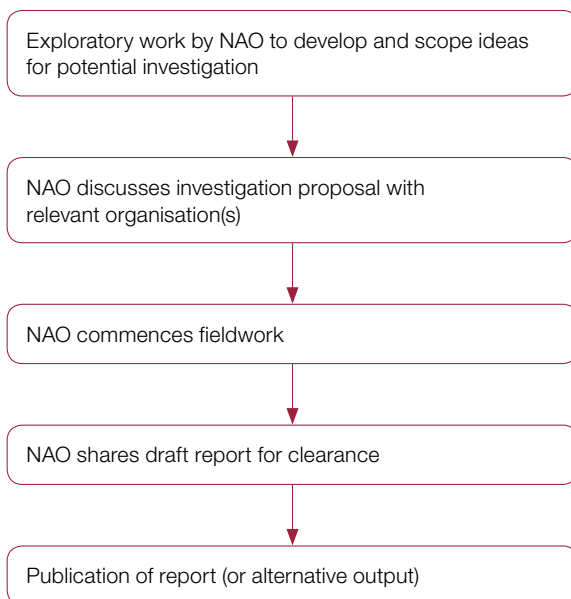


At our initial meeting we will tell you more about the matter for investigation and listen to your views. This will also provide the opportunity to discuss things such as what evidence may be available and to agree a timetable for clearing the investigation report.

We commence all investigations with the expectation that they will be laid before Parliament and published. Investigations reports, like our value for money reports, may be used to support evidence sessions conducted by the Public Accounts Committee and inquiries led by other select committees.

However, as an investigation progresses, we may decide that there is no necessity or benefit in formally publishing the investigation. In such circumstances we may develop an alternative output to share the results of our work with you. For example, a management letter or presentation.

The investigations process



Published investigations: some recent examples

An [investigation into the Wannacry cyber attack](#) on the NHS focused on the impact on the NHS and patients and how the Department of Health and NHS national bodies responded to the attack.

We found that the Department had been warned about the risks of cyber attacks and NHS Digital had issued critical alerts warning organisations to patch their systems to prevent WannaCry. But the Department had no knowledge of whether local NHS organisations had complied with their advice and guidance and whether they were prepared for a cyber attack.

This investigation informed a [Public Accounts Committee evidence session and report](#) on the cyber attack.

We [investigated the circumstances surrounding the monitoring, inspection and funding of Learndirect Ltd](#), the UK's largest commercial further education provider.

We found that in most cases where Ofsted rates a commercial training provider's overall effectiveness as 'inadequate', the Education and Skills Funding Agency (ESFA) withdraws funding within three months. But the ESFA decided that funding Learndirect Ltd for the 2017/18 academic year, after it was rated 'inadequate', was in the best interests of learners and the other public services that the company delivers.

Our investigation supported a [Public Accounts Committee evidence session and report](#) which questioned the apparent special treatment of Learndirect Ltd and whether it was too big and important to government to be allowed to fail.

Contact us

Please contact your regular NAO contact if you have any questions about a specific investigation proposal. Alternatively, if you would like to know more about the NAO's work on investigations please contact [Lee Summerfield, Director, Investigations](#)

About us

The National Audit Office scrutinises public spending for Parliament and is independent of government. The Comptroller and Auditor General (C&AG), Sir Amyas Morse KCB, is an Officer of the House of Commons and leads the NAO. The C&AG certifies the accounts of all government departments and many other public sector bodies. He has statutory authority to examine and report to Parliament on whether departments and the bodies they fund, nationally and locally, have used their resources efficiently, effectively, and with economy. The C&AG does this through a range of outputs including value-for-money reports on matters of public interest; investigations to establish the underlying facts in circumstances where concerns have been raised by others or observed through our wider work; landscape reviews to aid transparency; and good practice guides. Our work ensures that those responsible for the use of public money are held to account and helps government to improve public services, leading to audited savings of £741 million in 2017.