

## **Freedom of Information Act 2000 (FOIA)**

### **Decision notice**

**Date:** 14 November 2022

**Public Authority:** National Audit Office  
**Address:** 157-197 Buckingham Palace Road  
Victoria  
SW1W 9SP

#### **Decision (including any steps ordered)**

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1. The complainant has requested the National Audit Office (NAO) to disclose four monthly bank statements from IPSA for 2017 and 2018 with personal data redacted. NAO refused to disclose the requested information citing section 33(1)(a) of FOIA.
2. The Commissioner's decision is that NAO is entitled to refuse to disclose the requested information in accordance with section 33(1)(a) of FOIA. He therefore does not require any further action to be taken.

#### **Request and response**

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3. On 2 June 2022, the complainant wrote to NAO and requested information in the following terms:  
  
"May I please make a brand new request to ask for the four specific bank statements you now say you have from the IPSA from 2017 & 2018 with personal data to be redacted so that section 40 does not apply?"
4. NAO responded on 30 June 2022. It refused to disclose the requested information citing section 33(1)(a) of FOIA. It upheld this position at internal review.

## **Scope of the case**

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5. The Commissioner has not requested sight of the withheld information or obtained further submissions from NAO. He is satisfied that he is able to make a decision based on a description of the withheld information and the comprehensive responses NAO has issued to the complainant.
6. The Commissioner is satisfied that section 33(1)(a) of FOIA applies. The following section of this notice will explain why.

## **Reasons for decision**

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7. Section 33(1)(a) of FOIA states that information is exempt from disclosure if its disclosure would or would be likely to prejudice the audit of the accounts of other public authorities.
8. The Commissioner is satisfied that NAO is a public body which has audit functions and has received information from IPSA in the exercise of functions falling within section 33(1)(a).
9. The complainant does not believe disclosure would be likely to prejudice NAO's audit function. They said IPSA is legally required to be audited by NAO so disclosure would not impede NAO's auditing functions in anyway.
10. The Commissioner agrees with NAO's broad position: that the most effective audits require the co-operation of the body being audited and the unimpeded flow of information between auditor and auditee. Whilst NAO has statutory powers, these are slower and costlier than relying on willing co-operation. Therefore any disclosure that would reduce co-operation would have a negative impact on the overall effectiveness of NAO's audit processes. Section 33(1)(a) is therefore engaged.
11. The Commissioner notes that there is a public interest in transparency and accountability and in members of the public understanding more clearly how NAO carries out its audit functions. However, he notes that IPSA itself published NAO's financial audit on its website and routinely publishes financial information there too. This information goes a considerable way to meeting the public interest arguments identified.
12. He has accepted that disclosure would be likely to discourage IPSA and others from engaging in the process so freely and voluntarily in the future and damage NAO's ongoing relationship with the organisations it audits. This is not in the wider interests of the public. Audits would be much harder and time consuming to carry out, as IPSA and others

would be less willing to share information openly with NAO and engage voluntarily.

13. The Commissioner is in agreement with the arguments put forward by NAO that the public interest rests in maintaining the exemption in this case.

## Right of appeal

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14. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)  
GRC & GRP Tribunals,  
PO Box 9300,  
LEICESTER,  
LE1 8DJ

Tel: 0203 936 8963

Fax: 0870 739 5836

Email: [grc@justice.gov.uk](mailto:grc@justice.gov.uk)

Website: [www.justice.gov.uk/tribunals/general-regulatory-chamber](http://www.justice.gov.uk/tribunals/general-regulatory-chamber)

15. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
16. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

## Signed

**Samantha Coward**  
**Senior Case Officer**  
**Information Commissioner's Office**  
**Wycliffe House**  
**Water Lane**  
**Wilmslow**  
**Cheshire**  
**SK9 5AF**