Country Focus:

UK

The UK: some facts and figures

UK: 244,800sq km - approximately the size of the U.S. state of Oregon or the African country of Guinea - comprises England, Wales, Scotland and Northern Ireland, plus many surrounding islands but excluding the dependencies of the Isle of Man and the Channel Islands. No part is more than 75 miles from the sea.

Population: 60M

Ethnic groups: English 81.5%, Scottish 9.6%, Irish 2.4%, Welsh 1.9%, Ulster 1.8%, West Indian, Indian, Pakistani, and other 2.8%

Languages: English and Welsh, but Gaelic, Urdu, Hindi, Punjabi and other languages are spoken.

Religions: Anglican and Roman Catholic 40 million, Muslim 1.5 million, Presbyterian 800,000, Methodist 760,000, Sikh 500,000, Hindu 500,000, Jewish 350,00

Government: parliamentary monarchy and part of the European Union. Everyone over the age of 18 can vote.

Legal system: common law with early Roman and modern continental influences. Judicial review of Acts of Parliament under the Human Rights Act of 1998. The UK does not have a written constitution.

National Audit Office

The UK: historical background

What scant knowledge we have of Britain before the Roman conquest comes mainly from archaeology, which provides clues about our early culture and economic development but rarely identifies personalities, motives, or exact dates. Julius Caesar left us his impressions of Britain at the time of his brief visits in 55 & 54BC, which is the earliest coherent account we have. Even in later Roman times, Britain was considered to lie at the periphery of the civilised world, and Roman historians left us little more than a framework in which to slot the results of archaeological research.

The Roman invasion of Britain began in 43AD. While many British tribes made political deals with the invaders, they also encountered stout resistance. Indeed, the Romans never fully occupied Britain, concluding that Scotland wasn't worth the effort. Roman Britain's northern border was eventually stabilised on a heavily fortified wall in northern England, slightly south of the existing border. Much of "Hadrian's Wall" still exists and is a popular tourist attraction.

For over three centuries, Roman life prospered in what is now England. The local tribes became integrated into an urban, governmental system, and grew accustomed to a peaceful, ordered way of life. Roman towns had properly drained and metalled streets, water supplies, forums and other public buildings. But perhaps the Roman's greatest achievement was their system of magnificently engineered roads, built to allow the swift movement of troops, munitions, and supplies from one strategic centre to another (the English were to use the same strategy to subdue the Scottish clans during the 18th century).

Following the collapse of the Roman Empire early in the fourth century, urban life in Britain declined and we sank again into an age of intellectual darkness and barbarity that was to continue for 600 years. Christianity and the use of money ceased for some two centuries, while the physical character of our people, language, and institutions changed. Germanic tribes from Europe replaced a significant part of our lowland population, their dialects replaced Latin and Celtic (later giving rise to the English spoken today), and loosely knit and feuding hereditary kingships replaced the centrally governed Roman provinces. Among these illiterate and pagan tribes were the Angles and the Saxons, and Britain came to be called "England" after the former (a derivation of "Engla-lond" or "land of the Angles"). Although the Anglo-Saxons were not as sophisticated as their Roman predecessors, within a few centuries they had built a hierarchical, regulated society in which agriculture and trade flourished.

Later in the millennium, the Anglo-Saxons found themselves invaded from Scandinavia by the "Vikings". Sometimes the Vikings were beaten back, at other times not. Eventually they were granted parts of the country where their own laws prevailed, although by 1066 - a highly significant year in our history - an Anglo-Saxon king was in control.

Reliable written evidence from the first millennium is limited[1], but archaeology provides many clues about Roman, Anglo-Saxon and Viking settlements and daily life, and all of these peoples left us examples of beautiful jewellery, pottery, sculpture, and metalwork. The study of names and language shows more enduring effects, while in the case of the Vikings DNA analysis provides some insight into their effects on our genetic stock.

[1] For anyone interested in delving deeper, there is a good source is at... http://www.britannia.com/history/docs/

Carew Castle

The English built a fine set of castles in Wales to help encourage the indigenous population to toe the line. Many remain and are worth visiting.

Giant's Causeway

When the giant Finn McCool fell in love with a lady giant on Staffa, an island in the Hebrides, he built this wide commodius highway to bring her across to Ulster.

In 1066, our neighbours, the Norman French, successfully invaded England; they were the last to do so. Since then, despite occasional periods of civil war, England has remained a unified entity.

Under the Normans, government was again centralised, a bureaucracy built up, and written records maintained. The roots of the English "common law" legal system date from this period.

Wales and Scotland, originally independent kingdoms, both strongly resisted English rule. King Edward I conquered Wales in 1282 and an Act of 1536 completed the political and administrative union of the two countries; 1707 saw the union of Scotland and England and our adoption of the name "Great Britain".

As for, Ireland, invasion by the Anglo-Normans in 1170 was to lead to centuries of strife, with successive English monarchs (and Oliver Cromwell) seeking to gain control, with varying degrees of success. To cut short a painful story, the Anglo-Irish treaty of 1921 formalised a partition of Ireland. The six counties that constitute "Ulster" maintain their constitutional links with Great Britain, while the other 26 counties became the "Irish Free State" (and in 1949 the "Republic of Ireland").

In 1927, we adopted the name "United Kingdom of Great Britain and Northern Ireland", usually abbreviated to 'United Kingdom' or 'UK'.

The British Empire

The British Empire began to grow at the beginning of the 17th century, eventually expanding over much of the globe, particularly in North America and India. It was built on colonial trade, which originally went hand in hand with slavery; slaves bought in West Africa were shipped to the Americas where

Stonehenge, Wiltshire, England

Erected in stages between 3000 and 1500 BC, no one really knows why.

they were sold to plantation owners in exchange for produce, which was then shipped back to Britain. Later came the Industrial Revolution, which was to dominate 19th century British history. Queen Victoria's reign in particular saw the products of our engineering expertise together with our commerce, language, and systems of law and government spread throughout the Empire, which at its zenith encompassed roughly one-fifth of the globe.

The heyday of Empire ended in 1914. During the following decades, our economic strength was devastated by two World Wars. The post-war years saw the rapid dismantling of our Empire and our transition to a European nation.

The UK today

The UK today is a leading trading power and financial centre, and one of the four 'trillion dollar' Western Europe economies. Our agriculture is highly efficient by European standards, producing about 60% of our food needs with only 1% of the labour force. We have significant coal, natural gas, and oil reserves, primary energy production accounting for 10% of GDP, one of the highest shares of any industrial nation. A decline in our manufacturing industry has been offset by our expanding service sector - particularly in banking, insurance and business services - which accounts for by far the largest proportion of our GDP.

Our long-established pariamentary system is currently the subject of reform. Herediatary membership of our upper legislative assembly, The House of Lords, is being abandoned in favour of politically appointed representatives. Scotland and Wales now have National Assemblies with varying degrees of power, and further assemblies for the English regions seem likely.

The UK's role as a major world financial centre, our strong ties with the Commonwealth, and a permanent seat on the UN Security Council help us continue to exert significant influence in world affairs.

About the NAO: the early years

The National Audit Office has existed in its present form since 1983, but the public audit function in central government has a long history.

The earliest surviving mention of a public official charged with auditing government expenditure is a reference to the *Auditor of the Exchequer* in 1314. The *Auditors of the Imprest* were established under Queen Elizabeth I in 1559 with formal responsibility for auditing Exchequer payments. This system gradually lapsed and in 1780, *Commissioners for Auditing the Public Accounts* were appointed by statute. From 1834, the Commissioners worked in tandem with the *Comptroller of the Exchequer*, who was charged with controlling the issue of funds to the government. However, Parliament's role in this process was limited.

Parliament had for several centuries been responsible for raising revenue and authorising expenditure (the English

Forth Railway Bridge, Scotland

Civil War had been fought largely on this issue) but their control and scrutiny of public spending was weak. It was not until the 1860s that the first major steps were taken towards proper financial accountability to Parliament.

Parliamentary audit

The Exchequer and Audit Departments Act of 1866 established a cycle of accountability for public funds in which The House of Commons authorised expenditure, the Comptroller and Auditor General (**C&AG**) controlled the issue of funds, and accounts were produced by departments and audited by the Comptroller and Auditor General. The results of the C&AG's investigations were considered by a dedicated Parliamentary committee, the Committee of Public Accounts (**PAC**). From the 1870s, the PAC took evidence from senior officials, normally Heads of Departments, who were designated as "Accounting Officers" by the Treasury.

Initially, the C&AG and his staff were required to examine every transaction, but this became unrealistic as the level of government activity expanded, particularly during the First World War. New legislation, the Exchequer and Audit Departments Act 1921, addressed this by allowing the C&AG to rely in part on departmental systems of control and thus examine only a sample of transactions. This Act also required the C&AG to report to Parliament that money had been spent in accordance with Parliament's wishes.

Reform

Pressure for the reform of the public audit system again grew from the 1960s, following concerns expressed by

Is Comptroller a misspelling? Should it not read Controller?

"Comptroller" first appeared around 1500 and is thought to be a misspelling of "controller". This embodied an older error arising from the false presumption that the responsibilities involved were somehow connected with "accompt" or account, the controller being the "contrarolutator", one who kept a counter-roll as a double check on transactions.

The Cycle of Accountability

Once public money has been spent by a central government body, the C&AG is free to report to Parliament on the regularity, propriety, and value for money with which this has been done.

The Committee of Public Accounts can take evidence on this report from the most senior official in that public body and can then make recommendations to which the Government must respond within two months. The C&AG and/or the PAC can decide to conduct a follow up investigation into the issues raised.

We are also willing to assist Parliament in whatever way we can. Each year, we respond to over 400 queries from Members of Parliament on issues affecting public spending.

Parliamentarians and academics that the scope of public audit needed to be modernised to reflect the significant changes in the role of government over the course of the twentieth century. In particular, it was argued that there was a need for a specific power to allow the C&AG to report to Parliament at his own discretion on the value for money achieved by government departments. Reformers also argued that more robust arrangements should be put in place to ensure the independence of public auditors from government.

These changes were reflected in the National Audit Act 1983, under which the C&AG formally became an "Officer of the House of Commons" with the express power to report to Parliament at his own discretion on the economy, efficiency, and effectiveness with which government bodies have used public funds. The Act also established the National Audit Office (**NAO**) - which replaced the Exchequer and Audit Department - to support the C&AG in discharging his role.

Further important changes have occurred in recent years. Following devolution, new Auditors General have been appointed in Scotland and Wales to audit the expenditure of the new Parliament and Assembly. In Scotland, the Auditor General is supported by a new body, Audit Scotland[2], which oversees local government audit. The NAO in Cardiff provides audit services to the Auditor General for Wales[3]. There has been a separate C&AG for Northern Ireland since the foundation of the state in 1921. He heads the Northern Ireland Audit Office[4] and reports to the Northern Ireland Assembly.

The introduction of resource accounting and budgeting is another important development for the NAO, involving a change from a 'cash' to an 'accruals' based system of planning and accounting for expenditure.

"The Committee of Public Accounts would not get very far as a bunch of 15 Members of Parliament, unless we had the quality and depth of research contained in the reports we receive from the NAO."

Rt Hon Alan Williams MP, Chairman, The Public Accounts Commission

The development of audit

The work of successive C&AG's had reflected changes in the nature of government over the years.

In the later years of the nineteenth century, much audit work concentrated on issues of propriety, with the C&AG repeatedly reporting to Parliament on irregular payments and practices by Government departments. The expansion of government in the twentieth century led to substantial changes in the C&AG's work, with reports to Parliament concerning large budgets, such as those for old age pensions, hospital construction programmes, and payments to universities.

Over time, the focus of our work has shifted from reporting simply on the details of expenditure to consideration of the value for money achieved by government expenditure, a process that was accelerated greatly by the passing of the 1983 National Audit Act.

Gladstone's reforms

Champion of reform, William Ewart Gladstone, was Chancellor of the Exchequer from 1859-1866 (and, for good measure, four times Prime Minister - 1868-74, 1880-85, 1886, and 1892-94).

As Chancellor, Gladstone initiated major reforms of public finance and Parliamentary accountability. His 1866 Exchequer and Audit Departments Act required all departments, for the first time, to produce annual accounts, known as appropriation accounts. The Act also established the position of Comptroller and Auditor General and an Exchequer and Audit Department to provide supporting staff from within the civil service.

The C&AG was given two main functions; to authorise the issue of public money to government from the Bank of England, having satisfied himself that this was within the limits Parliament had voted, and to audit the accounts of all Government departments and report to Parliament accordingly.

Gladstone also created the Public Accounts Committee.

William Ewart Gladstone

2 Audit Scotland... http://www.audit-scotland.gov.uk/
3 Auditor General for Wales... http://www.agw.wales.gov.uk/
4 Northern Ireland Audit Office... http://www.niauditoffice.gov.uk/

The Three E's

Under the 1983 Act, the C&AG can examine and report on the economy, efficiency, and effectiveness of public spending. We use the following definitions for the 'three Es':

- **Economy:** minimising the cost of resources used or required - **spending less**;
- **Efficiency:** the relationship between the output from goods or services and the resources to produce them - **spending well**;
- **Effectiveness:** the relationship between the intended and actual results of public spending - **spending wisely**.

Our current role

Under the law, the C&AG and the NAO are responsible for auditing the accounts of all Government departments and agencies, and reporting the results to Parliament. The C&AG also audits over half of the 'arms-length' public bodies (also known as *non-Departmental public bodies*), all National Loans Fund accounts, and several international clients, who we win in open competition against other auditors. Currently, we audit over 600 accounts covering some £298 billion of expenditure; £29 billion of income; £336 billion in tax revenue; fixed assets worth £203 billion; and long-term liabilities of £37 billion.

The C&AG is required to form an opinion as to whether audited accounts are free from material misstatements and that the transactions they contain have appropriate Parliamentary authority. He will issue a qualified opinion where material misstatements are identified, but where this is not the case, may still report to Parliament on other significant matters. Even where no report is made, we often write to our clients suggesting ways they could improve their systems; such "management letters" often lead to significant changes.

In addition to financial audit, the C&AG presents around 50 reports to Parliament each year on the value for money obtained by Government departments and other public bodies. In the last 3 years, savings resulting from our work have amounted to £1.46 billion, £487 million each year.

Our value for money work covers a wide range of topics, ranging from examining the entire operation of the criminal justice system to major defence procurement projects and the administration of agricultural schemes funded by the European Union. We identify the topics for examination by carefully monitoring and analysing the risks to value for money across the full range of our responsibilities, and in undertaking reviews, we use staff with a wide range of professional expertise, including external consultants where necessary.

Auditing information technology

IT provides many opportunities to deliver better services to citizens. It also has considerable potential to improve the efficiency of government organisations in all aspects of their business. Achieving Information Age Government is central to the UK's modernisation programme, but for this to become a reality, citizens must have confidence in departments' IT systems in terms of their reliability and the protection of personal information.

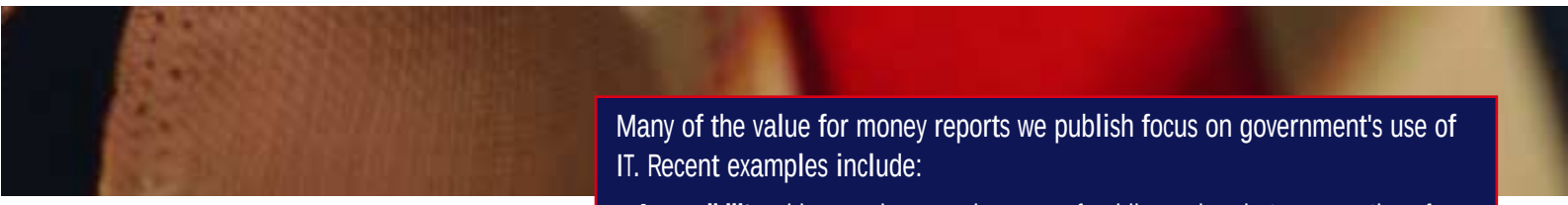
We support the development of Information Age Government through our examinations of the implementation of IT projects and of the reliability of IT systems. Here, our work has revealed that complex IT projects often encounter serious problems, resulting in delays and the disruption of e-Government services. We have sought to promote improvements by drawing out the lessons learned so that poor performance is not repeated.

Other subjects that our IT-related value for money reports have touched on include information security management; software licensing; identifying and tracking livestock (essentially about information management); and on-line learning (essentially about fraud control).

Information and communications technology in support

The 1970s saw us getting to grips with the technical aspects of computers. Some of our more adventurous colleagues acquired the skills necessary to extract information from the payroll, bill paying and stores inventory systems that were then emerging during our government's first wave of computerisation. This was the punched card/mainframe era, and extracting information from these early systems required a good knowledge of data storage techniques, programming skills (that often extended to a need for assembly language), much ingenuity - and hours of card-punching!

Things remained much at this level until the 1990s, when the first of the powerful and truly portable (rather than 'transportable') PCs - plus software tools to match - arrived to lift audit computing out of the realm of the technical



specialist and place it firmly within everyone's grasp. Today, all our professional staff are allocated a modern laptop PC with which to access our corporate systems - remotely if necessary - to exchange e-mail and other documents, and to search the World Wide Web. We continue to maintain technical support teams to support our financial and value for money auditors in the more difficult tasks, but audit computing now lives very much on the auditor's laptop.

Good software can make an important contribution to the various stages of audit, particularly in collecting, sorting, analysing and interpreting data, and in presenting the results. Each of our laptops carries a comprehensive software toolkit comprising Microsoft Office XP, IDEA and TeamMate, and staff receive in-house training in their use. In addition, our technical support teams are equipped with specialist software packages for designing questionnaires, analysing survey results, providing statistical analysis, etc.

The 1990s saw our original local area network, which provided internal e-mail, text-based word-processing and spreadsheet, and rudimentary search facilities. Our second-generation Intranet system, "Merlin", began to roll out in 1998, and what an improvement it was! Merlin provides us with access to our internal databases, with external e-mail, with access to information held on the UK Government Intranet and, via the Internet, to information held on the World Wide Web. Merlin is an object lesson on how a business can come to depend on good information and communications technology - we would be lost without it! For this reason we devote considerable resources to IT service management, where we model our management processes on BS

Many of the value for money reports we publish focus on government's use of IT. Recent examples include:

e-Accessibility: older people are major users of public services but, as a section of society, are far less likely to access those services electronically. However, these e-services are potentially a great boon to older people, many of whom have mobility problems, have difficulty in gaining access to sources of information, live alone or want to remain independent and involved. If government is to take full advantage of the potential of technology, it must make sure its e-services are accessible to all and work to avoid a 'digital divide'...

...http://www.nao.gov.uk/publications/nao_reports/02-03/0203428.pdf

The Libra Project: described by the Chairman of the Public Accounts Committee as "one of the worst IT projects ever seen", Libra was intended to provide our magistrates' courts with a standard computer support system. By 2003, the initial project budget, set at £146M in 1998, had rocketed to £318M with reduced functionality...

...http://www.nao.gov.uk/publications/nao_reports/02-03/0203327.pdf

Tax Credits: the Inland Revenue introduced new tax credits, but the systems did not work as intended, causing major problems for claimants, employers and the Department. There were serious problems with system performance, which affected stability (staff could not complete the processing of claims and had to start again); speed (staff had to wait too long to access information and records); and availability (significant time in the working day was lost when the system was closed down to clear internal queues)...

...http://www.nao.gov.uk/publications/nao_reports/02-03/02031072.pdf

Government Communications Headquarters: houses one of Europe's largest computer complexes and its new accommodation exhibits radical differences from most office building projects. To sustain the flow of vital intelligence to the Government, GCHQ retained responsibility for moving its technical capability into the new building. In doing so, GCHQ failed initially to consider all the implications of the move. As a result estimates for the technical move increased more than ten fold from £40M to £450M...

...http://www.nao.gov.uk/publications/nao_reports/02-03/0203955.pdf

Government Call Centres: can provide services and information in a way that is convenient and cost effective. Most of the public tell us that they are willing to use them and are mostly satisfied with the service received. However, there is room for improvement. In particular, call centres need to collect full and reliable information about their services, and departments need to ensure that efficiency and quality are delivered...

...http://www.nao.gov.uk/publications/nao_reports/02-03/0203134.pdf

You can find information about our work in progress, including contact details on our website at...

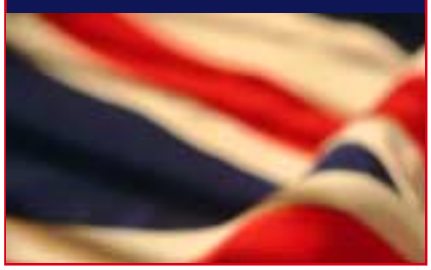
http://www.nao.gov.uk/publications/workinprogress/index.htm

Teamate

.. is an electronic documentation package marketed by *PriceWaterhouse Coopers*. It's easily customised to individual needs and does not prescribe a particular way of performing an audit. Its main benefits are that it:

- stores and references audit working papers electronically;
- makes for easier and more timely review of audit work. The package highlights important issues, and their review does not have to wait until the paper file is in your hand. Many staff can work on the audit at the same time and at different locations;
- generates reports easily and quickly, and allows them to be customised to meet individual client requirements;
- makes for better management of audits by identifying completed tests (and also those that should be complete, but are not!); following audit by rolling forward one year's audit to the next.

TeamMate also provides the opportunity to embed and enhance underlying methodologies, thus providing consistent minimum standards across all audit work.



IDEA is a comprehensive file interrogation tool for auditors that can be used to...

- Import data from a wide range of file types
- Perform analyses of data including comprehensive statistics, profiles, summaries and ageing
- Conduct exception tests of unusual or strange items using simple or complex criteria. IDEA has 103 built-in special functions as well as normal arithmetic capabilities
- Perform calculations
- Test for missing or duplicate items
- Select samples using systematic, random or monetary unit techniques
- Match or compare different data sources

Helping the nation spend wisely

The UK National Audit Office scrutinises public spending on behalf of Parliament.

The Comptroller and Auditor General, Sir John Bourn, is an Officer of the House of Commons. He is the head of the National Audit Office, which is based in London (with regional offices in Cardiff, Newcastle, and Blackpool) and employs some 800 staff. He, and the National Audit Office, are totally independent of Government. He certifies the accounts of all Government departments and a wide range of other public sector bodies; and he has statutory authority to report to Parliament on the economy, efficiency, and effectiveness with which departments and other bodies have used their resources.

Our work saves the taxpayer millions of pounds every year.
At least £8 for every £1 spent running the Office.

15000[5], and to the management of information security. And under the latter heading, we are currently using government-approved specialists to carry out "penetration testing" of our network to provide positive evidence of effective security.

Our IT Strategy will continue to evolve with technological development. The main thrust of future developments is to improve audit efficiency through improved audit support tools, remote working, and knowledge management, and to providing wider access to information by staff and more efficient administrative support. Our medium term (3-5 year) vision is to enable staff to work efficiently at client sites for much longer periods, with access to the full range of resources available to staff at NAO offices. Currently we use dial-up for remote access, but are looking to exploit broadband technology further as it becomes more widely available.

Overall, ICT has come to play a vital support role in achieving our corporate vision of "Helping the Nation Spend Wisely".

5 BS 15000 is the first worldwide standard specifically aimed at IT Service Management. It describes an integrated set of management processes for the effective delivery of services to the business and its customers.

Sir John Bourn
Comptroller and Auditor General
National Audit Office of the United Kingdom

Sir John Bourn has been Comptroller and Auditor General of the United Kingdom since 1988 and, as well, Auditor General of Wales since 1999. He was educated at the London School of Economics, where he took the BSc (Economics) degree and a PhD. He has worked in several government departments, including the Treasury, the Northern Ireland Office and at the Civil Service College. Before his present appointment, he was Deputy Under Secretary of State for Defence Procurement at the Ministry of Defence. Sir John sits on the Financial Reporting Council of the United Kingdom, is a member of the UK's Financial Review Panel and a Member of the Panel of External Auditors of the United Nations.

Sir John is a Visiting Professor at the London School of Economics.

The INTOSAI IT Audit Committee

INTOSAI celebrated its 50th anniversary last year. It has grown from a small group of 34 supreme audit institutions (SAIs) that met in Cuba in 1953 to become the voice of the worldwide SAI community. Its nearly 190 members represent a wide spectrum of audit institutions working in many different ways to provide their parliaments and citizens with an effective audit of public finances. INTOSAI, as an apolitical international institution working for the mutual exchange of ideas on best practice, is without parallel anywhere else in the public sector.

Recent years have seen a substantial growth in bilateral and multilateral cooperation among SAIs. Increasingly, SAIs recognise the need to learn from each other if they are to keep pace with the rapid changes in public sector management, accounting and auditing standards, and expectations of the role of public auditors. Many formal and informal structures have been developed by SAIs to identify and promote good practice and to tackle issues that cross national boundaries. Among these, the INTOSAI IT Audit Committee is extremely active, with a regular programme of liaison meetings and IT seminars hosted by member countries. Members also collaborate in the development of training and guidance material, our current programme including the development of a range of guidance on auditing electronic government and on electronic records management.

The UK NAO plays an enthusiastic role in these activities. We host the INTOSAI IT Audit Committee web site (http://www.intosaiitaudit.org), which offers both our members and the world at large a range of training and guidance material on various aspects of IT audit, while other areas of the site catalogue material useful to the IT auditor that can be found on SAI's, state auditor's, and government web sites. The UK is also a member of the INTOSAI Governing Board and chairs the INTOSAI working group on the audit of privatisation and regulation. Oh! - we also publish this magazine.

During 2003, 600 representatives from 70 countries visited our office. In turn, we sent more than 50 NAO staff abroad on short-term assignments ranging from a few days to several months. We often enrich our projects with expertise drawn from across the UK and beyond.

Ian Petticrew

The International Training Course

Since 1993 the National Audit Office (NAO) has offered staff from overseas SAIs the opportunity to participate in an annual audit training course in London (usually in September). To date staff from many countries have participated in the course, which includes intensive training in the National Audit Office's methodologies for both Financial audit and Value for Money work. The training approach is classroom based but both modules include practical illustrations, examples and case studies drawn from accounts audited and value for money studies carried out by the NAO. The course aims to be interactive and participants are encouraged to question and introduce elements from their own experience. Extensive course notes, booklets and reference materials are provided for the participants retention and future reference.

Course applications are available on our web site...

http://www.nao.gov.uk/conferences/international_training_application.pdf