

**HM Treasury**

**Jamie Mortimer  
Treasury Officer of Accounts**



**Parliament Street  
London SW1P 3AG**

**DAO(GEN) 5/97**

**17 July 1997**

**Dear Accounting Officer**

**DROPPING THE USE ON OFFICIAL PAPERS OF THE DESIGNATION "NOT FOR NAO EYES"**

1. Following correspondence between Treasury and Departments at official and Ministerial level, the Government has decided to drop the use of the designation "Not for NAO Eyes" on official papers.

***Timing***

2. The change will be retrospective, and will take effect from the date of this letter.

***Implementation of retrospective element of change***

3. So as not to require unduly burdensome administrative procedures, it will be sufficient for Departments to issue a notice to all staff that the designation "Not for NAO Eyes" (NFNE) should henceforth be ignored on all past papers, to bring this DAO letter into effect. It will not in other words be necessary to search all past files for NFNE papers and redesignate them individually.

***Continued use of discretion by NAO***

4. NAO have given us reassurances that they will continue to exercise discretion in the use of any material they come across in the course of their investigations dealing with the conduct of departments' business with the NAO and the PAC. Such material would comprise:

- (i) papers dealing with responses to NAO enquiries, proposals for NAO investigations, and draft NAO reports;
- (ii) briefing papers for an Accounting Officer's appearance before the Public Accounts Committee (PAC);

- (iii) papers dealing with the contents of Treasury Minutes responding to PAC reports; and
  - (iv) papers, including interdepartmental correspondence, about relations with the NAO.
5. The effect will be that any such material would not normally be used as audit evidence.
  6. This DAO letter supersedes TOA's letter to Accounting Officers of 15 July 1988.

*Enquiries*

7. Any questions for Treasury should be addressed to Duncan Wilson in Treasury Officer of Accounts team (0171 270 5361).

Yours sincerely  
Jamie Mortimer

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