



Digital Financial Audit professional apprenticeship



National Audit Office



Our newly developed Digital Financial Audit (DFA) professional apprenticeship is an exciting journey that combines audit and IT technology skills, offering a blend of professional certification and a degree apprenticeship. You will be equipped with the ICAEW's Certificate in Finance Accounting and Business (CFAB) and the Level 6 BSc Applied Digital Technology Degree at BPP University. This apprenticeship provides a unique pathway to develop a versatile skill set in both audit and IT technology, preparing you for a dynamic, interesting, and rewarding career.

Our apprenticeship will give you the opportunity to make a real difference to a huge range of public bodies and to the nation. The scope of our work and influence is vast –

supporting Parliament to hold government to account and improve the full spectrum of public services. It will help you develop your skills as a professional, a manager, and a leader. You will be equipped for a fantastic career. On successful completion, you will have enhanced your existing interest in technology to become a highly valuable and marketable digital financial audit specialist, able to understand IT risks and support our financial audit colleagues in responding to those risks. Upon completion of the DFA Apprenticeship Scheme, you will have acquired skills, experience, and competencies to develop your career in IT Audit, Data & Analytics, or a mix of both. So be part of a much bigger picture at the National Audit Office (NAO).



ABOUT THE NAO

Total financial impacts of

£1.59 
billion in 2023

£17 

impact for every £1 spent.

416 audit
certifications

and

64 VFM reports
completed



16 insight publications
addressing cross-
government challenges

70% of senior officials in the
bodies we audit agree that our
work leads to better outcomes

ABOUT THE SCHEME

£27,513

starting salary,
London



£21,501

starting salary,
Newcastle



91%



ICAEW pass rate
(we consistently beat
the national average)

4 year



apprenticeship programme
with full paid study leave by
block release

For further details on the scheme please go to
www.nao.org.uk/about-us/jobs/current-vacancies/

Be part of a bigger picture

Our position is unique, and our work is extraordinarily influential. Totally and distinctively independent of government, we scrutinise public spending for Parliament and investigate major government projects and programmes. This means we work for, and for the good of, all citizens in our country. We help our economy and society work better – supporting and enabling improvements in financial management and the way vital public services are delivered right across the public sector to millions of people every day.

For you, this means work that has a real purpose, and offers challenge and variety. You'll contribute to audits and projects that scrutinise government's use of resources and help drive improvement in our clients' businesses. Our work informs debates and influences some of the biggest decisions that government makes. You'll collaborate and work in teams with dedicated and talented people to deliver high-quality work that makes a difference.

By joining the NAO, obtaining qualifications from two prestigious and highly recognised global organisations, and taking part in the ongoing evolution of the future of financial audit, you'll build a rewarding and fascinating career. You'll make an impact that you and the nation will benefit from.

Here are a few of the milestones that will be part of your first year with us:



September/October
Induction



November
Start college (CFAB)



December
NAO Awards ceremony and Christmas party



January
College and exams (CFAB) / Film quiz



February – March
Interim audit



April – June
Final audit



July
Pop quiz



September
College and exams (CFAB)



December
Finish CFAB

Where you'll go

Our apprentices get involved in various projects which may require visits to audited bodies' locations across the UK, and sometimes even further afield! You'll get to work on audited bodies where you can understand how businesses really work and recommend how they can make improvements. You'll have the opportunity to work on large and complex work and gain expertise in IT audit and data analytics. Contributing to Parliament's scrutiny of Government, your work will enable government bodies to build stronger systems of internal control and help improve public services through our high-quality audits.

You will also enjoy flexibility in working arrangements, within our hybrid work environment. At the NAO, we understand everyone has different needs and therefore we operate a flexible working environment where you can work from home, at the same time as having face-to-face interactions with the team a few days per week, where we all meet in the office. Finally, you will have the opportunity to be part of various in-person training days and social events organised by both the DFA team and the wider office.

Recruiting to the Newcastle office: You will have a choice of London or Newcastle as your place of work. The Newcastle office has experienced rapid expansion of Digital Financial Auditors over the past 2 years, with over a third of our team joining during this period. Working in Newcastle offers unique benefits, including being part of a growing team and contributing to the development of digital financial auditing in the region. The office provides a supportive environment where you can learn on the job, gain practical experience, and explore unique career pathways within the NAO.

You can find out a lot more about us and our work from our website nao.org.uk but here are some examples of recent work.

The impact you'll have



IT Audit – We are an award-winning IT audit team! We received the “Excellence in Public Sector Audit” award at the 2023 Public Finance Awards for our work on the audit of HMRC – the award submission noted that the IT team took “innovative approaches” to working with HMRC’s complex models, and that use of IT in the audit was routine and embedded into the audit approach.



Operational services – The NAO’s work examines whether the government is getting the best value out of available resources. We have assessed the efficiency of delivery of government’s operational services including investigations into the performance of the HM Passport Office, the UK Security Vetting services, HMRC’s implementation of Digital Service Tax, and how the Home Office tackles fraud.



Healthcare – The DHSC implemented recommendations in 2021 raised by the NAO over management of NHS property. This resulted in the increased timeliness of billing, more engagement with customers, and closer working with NHS England and Improvement teams. Overall, the actions taken saved the NHS more than £180 million.



Pensions – The DWP implemented recommendations in 2020 raised by the NAO over their use of simple, manual methods to detect fraud in Universal Credit advances. The DWP introduced new, more sophisticated measures to detect and reduce fraud, and in doing so saved £142 million in two years.



Major projects – We regularly report on the value for money with which government departments and agencies carry out their major projects and programmes. In 2023, this included reporting on long-term infrastructure programmes, such as the High Speed 2 (HS2) rail project and on managing expenditure to ensure the Armed Forces get the equipment they need to meet their military objectives.



Treasury – The Whole of Government Accounts gives an overall picture of the financial position of the whole UK public sector. Our financial auditors have worked with Treasury to improve the reliability of these accounts which enable decision makers to make more informed decisions and support better accountability and transparency. Our financial auditors have developed an innovative interactive visualisation of the data to provide an accessible snapshot of UK finances.



International: In April 2021 we were appointed to the Governing Board of the European Organisation of Supreme Audit Institutions (EUROSAI). Our role is to lead EUROSAI’s consideration of emerging issues such as the impact of digitalisation, the UN Sustainable Development Goals and population and demographics on public services.

Who you'll work with

In our open, inclusive and modern working environment – which places a huge emphasis on team working, collaboration and knowledge-sharing – you'll work with, learn from, and coach all kinds of people. We are diverse and inclusive, and you'll find we are ambitious and committed to deliver high-quality work. Here are just a few of your future colleagues.

Justin

“ I'm both glad and grateful to have joined the National Audit Office as an apprentice. I've enjoyed working on audits and tasks that I know will contribute to the NAO's wider objective of improving public services. There is also a healthy work-life balance thanks to the flexibility offered, and many opportunities to invest in learning and development.

The NAO has a very supportive and caring environment where mentors and colleagues are more than willing to help you with either office or academic work. Every challenge here is a chance to learn and grow.

Working with the IT Audit and the D&A Ops teams has been a great opportunity to learn from experienced colleagues and develop my digital skills. My experience so far has not only enhanced my professional skills and broadened my understanding of public sector operations, but also instilled a sense of pride in making a difference to our wider community. ”

Reece

“ I joined the NAO in September 2024 as a digital financial audit apprentice. Transitioning directly from sixth form to the NAO was initially daunting, as I wasn't entirely sure what to expect. However, I have settled in well. The digital financial audit team has been very welcoming, and I've made friends with other apprentices in the DFA team and from across the NAO. The induction trip to Newcastle was a great addition, allowing me to get to know the rest of my apprentice cohort and settle in even more.

My first exam was quite challenging, but with determination and support from experienced colleagues, I got through it. I truly appreciate how the NAO supports flexibility in working arrangements and accommodates various needs, whether related to work or college.

Along with the opportunity to obtain the ICAEW CFAB accounting qualification, we also have the opportunity to achieve a degree in Digital and Technology Solutions – this makes me feel optimistic about the future and how diverse my skillset could look in a few years' time. Overall, my introduction to work has been an even better experience than I could have hoped for, and I look forward to continuing this positive journey! ”

Emily

“ I joined the NAO in September 2024 through the DFA apprentice scheme after completing my A-Levels.

From the very beginning, I have been impressed by the kindness and consideration of everyone on the team. They acknowledge my limited experience and ensure that my fellow apprentices and I receive all the support we need on our learning journey, both from the team and from each other.

Thanks to the early training from the NAO's Learning and Development team and the support during work shadowing, I've been able to contribute to audits without feeling overwhelmed, giving me the confidence to work in various audit areas. I can clearly see my development over the past few months – it feels like I've made significant progress in a short amount of time!

The NAO fosters a true sense of community and inclusivity. There are numerous networks you can join, and the teach-in lunches at the Newcastle office allow anyone to share aspects of their work that might interest others.

Working for the NAO is enabling me to make a positive contribution to society. The opportunities for international work, career events, and the potential future of IT Audit at NAO have me excited for what lies ahead!

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Daniel

“ I recently joined the NAO as one of the first members of the new Digital Financial Audit Apprentice initiative.

I wanted to work for an organization where my contributions would have a meaningful, positive impact. Additionally, the opportunity to gain highly regarded qualifications – without the financial burden of the traditional university route – was incredibly appealing. The CFAB provides a strong foundation in accounting and business, while the degree in Digital and Technology Solutions will equip me with valuable digital skills that are highly sought after in today's landscape.

Although, I've only been here for a few months, I have already had the opportunity to contribute to the IT audit of a high-profile public-sector body that frequently features in the news. It has been a fascinating introduction to the IT audit process, and I am really excited about the other audits I will get to work on in the future.

However, what truly defines a workplace is its people. From day one, the IT Audit team has been so welcoming and supportive. There is a great sense of community at the NAO, and I always look forward to coming into the office.

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Your development and career

Our work isn't easy, and the scheme isn't easy. You'll have to be curious, have an interest in technology and step up to challenges. But we'll support and help you. For a start, we'll give you plenty of time and support to get your CFAB certification and degree in DTS.

The wider world of external audit is demanding inquisitive individuals with an understanding of technology and accounting. You'll learn both.

Our learning and development offers:

- formal training courses "audit pathways" on aspects of accounting and auditing
- technical training in world leading business systems and data analytics languages
- management and leadership skills
- learning through our work,
- learning from experienced colleagues.

The more you develop and achieve, the more career options open up for you. After graduating, there are opportunities to specialise in IT audit, data analytics or have a mixed portfolio.

All across the NAO you'll find people in senior roles and leadership positions who started with us through our trainee schemes. All of this is within the context of a friendly, supportive, and highly professional culture where we try to live our values, which are:

- We act with courage and integrity;
- We are inclusive and respectful;
- We are curious and seek to learn; and
- We strive for excellence

What we offer you

We demand a lot but we also give a lot. You'll find our pay and benefits package is very competitive. Along with doing varied work with an unrivalled network of high-profile clients you'll join a supportive and sociable peer group and get the support you need to succeed.

As well as a competitive starting salary, there are annual pay increases with additional increases upon passing each exam milestone. Our benefits package includes:



Civil service pension scheme



Interest-free travel season ticket loan



Staff discounts



35 days' holiday (including public holidays)



Fully funded level 1 ACA certification and degree apprenticeship



Fully paid study leave in block release



Excellent on-site gym at our London office and subsidised gym membership in Newcastle



Social events – including annual pop quiz, film quiz and Christmas party



Opportunities to take responsibility early in your career



An excellent system of support from NAO colleagues, including a 'buddy' from our more experienced staff

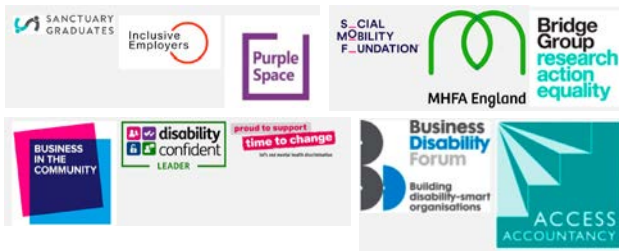
Who are we looking for?

There is no such thing as a typical NAO Apprentice. We are diverse and inclusive. We are also ambitious and high-performing. Successful candidates come from a diverse range of backgrounds. We do, however, have some minimum criteria you will need to meet:

- 5 x GCSEs at grade 4-9 (A-C) or above (or equivalent) including Maths and English.
- Applicants must NOT hold a degree or be on a current training contract with another accountancy firm or be part-qualified.
- You must be a UK national, national of Commonwealth countries who have the right to work in the UK or national from the EU, EEA or Switzerland with (or eligible for) status under the European Union Settlement Scheme (EUSS). We are not able to sponsor work visas.
- Minimum of 120 UCAS points (or 300 based on the pre-September 2017 UCAS tariff point system) or equivalent, not including General Studies.
- If you have 104 UCAS points (or 260 based on the former UCAS tariff point system), you may still be eligible to apply as your application will be reviewed in the context of your socio-economic background.

We are committed to creating a diverse and inclusive working environment. We are proud of our current membership, accreditation and or collaborations with the follow organisations, please see full list of accreditations:

www.nao.org.uk/about-us/jobs/



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Contact us

If you have any queries, please contact our recruitment team by email, or on Twitter.

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