

**Reference:** IR825

**Date issued:** 26 May 2022

## Bridgend County Borough Council

I am writing in response to your request for information dated 5 May 2022, in which you requested information regarding the current investments and financial dealings of Bridgend County Borough Council.

You can find information falling within the scope of your request as follows:

Our annual Audit summary:

[https://www.audit.wales/sites/default/files/publications/aas\\_bcbbc.pdf](https://www.audit.wales/sites/default/files/publications/aas_bcbbc.pdf)

Financial Sustainability Assessment:

<https://www.audit.wales/sites/default/files/publications/bfs.pdf>

Our 2020/21 Audit of accounts report:

[https://democratic.bridgend.gov.uk/documents/s25091/Appendix%20B%202478A2020-21\\_Bridgend\\_Audit\\_Accounts\\_Report%20final.pdf](https://democratic.bridgend.gov.uk/documents/s25091/Appendix%20B%202478A2020-21_Bridgend_Audit_Accounts_Report%20final.pdf) (Available on the Council's website)

The financial sustainability data tool:

<https://www.audit.wales/our-work/data-tools>

Accordingly, most of this information is reasonably accessible to you by other means and is therefore exempt from disclosure under section 21 of the Freedom of Information Act 2000.

This is an absolute exemption which means there is no requirement to carry out a public interest test.

In respect of other information we are holding which could fall within the scope of your request, it is my view that this is exempt by virtue of section 44 (1)(a) of the Freedom of Information Act 2000, which provides that information is exempt if its disclosure (otherwise than under the Freedom of Information Act) by the public authority holding it is prohibited by or under any enactment. Section 54 (1)(b) of the Public Audit (Wales) Act 2004 sets out a 'restriction on disclosure of information' – thereby prohibiting disclosure of information relating to another person or body which is obtained in the course of an audit or study, except under the conditions laid out in

subsection (2). To disclose outside the circumstances set out in s54(2) of the Public Audit (Wales) Act 2004 is a criminal offence. This exemption is engaged and is absolute, meaning application of the public interest test is not required.

You may wish to contact the Council directly, to request information they are holding relating to 'financial dealings'.

If you are dissatisfied with the handling of your request, you can request an internal review. Requests for internal reviews should be addressed to Martin Peters, Head of Law and Ethics, by email to [martin.peters@audit.wales](mailto:martin.peters@audit.wales) or by post to Audit Wales, 24 Cathedral Road, Cardiff, CF11 9LJ.

I must also refer you to section 50 of the Freedom of Information Act under which you may apply to the Information Commissioner for a decision on whether or not your request has been dealt with in accordance with the Act. The Information Commissioner's contact details are:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire SK9 5AF  
email : [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)  
Tel: 01625 545745  
Fax: 01625 524510

You should note, however, that the Information Commissioner will not ordinarily investigate a complaint until the internal review process has been exhausted. Further guidance may be found on the Information Commissioner's website:  
<https://ico.org.uk/>

If you have any queries, please do not hesitate to contact me.

Yours sincerely,  
Information Officer