Reference: IR917

Date issued: 9th May 2024

Sale of Land By Rhondda Cynon Taff to Hanson Quarries

I am writing to respond to your request for information of 15 April 2024, which was for "what evidence [we] gathered to determine that the sale of land for £4k was, in fact, a lawful sale price."

I have reviewed our records and must let you know that we do not hold information that meets this description.

It may be helpful to provide some explanation for this situation. While we hold some information concerning the sale of land to Hanson Quarry Products Europe Ltd, that information relates to our consideration of the issue in respect of its overall relevance to the audit of the Council's accounts. The result of our consideration was that the transaction was not material to the accounts, i.e. it would not affect whether the accounts gave a true and fair view. Furthermore, we noted that the transaction occurred in the financial year 2016-17, for which year the audit is closed. Once an audit is closed, the auditor is *functus officio*—he is subject to the public law rule that his duties and powers are at an end and so cannot undertake further work in respect of the closed audit. We therefore did not seek to determine whether the sale of the land for £4,000 was for a lawful price, and accordingly we do not hold information that meets the description of your request.

It may also be helpful if I note that the same considerations apply in respect of your email of 29 April 2024 and that we are therefore not in a position to undertake further work in respect of the matters you raise in that email.

As we do not hold information that meets your request, I have not applied any exemption under the Freedom of Information Act 2000.

Yours sincerely,

Information Officer