

Reference: IR930

Date issued: 9th October 2024

Clunderwen Community Council Audit

I am writing in response to your request for information regarding work carried out in 2018-19 during audit on the 2017-18 Clunderwen Community Council accounts.

For ease of reference, I have reproduced your questions below and set out our corresponding responses.

- **A monthly timeline of work undertaken including details of tasks carried out.**

Time charges by month and work undertaken 2019:

Month	Time and grade	Fee £	Work undertaken
March 2019	Manager 5 hours	£560	Dealing with correspondence from [REDACTED]. Contact the former clerk. Issue of completed 2017-18 audit report to council.
June 2019	Manager 2 Hours	£230	Dealing with correspondence from [REDACTED]. Contact the former clerk.
Total		£790	

- **Correspondence from members of the public received during this audit**

As this requested information is third-party personal data, it is exempt from disclosure under section 40(2) of the Freedom of Information Act. The section 40(2) exemption is absolute as disclosure would contravene the principles of data protection.

However, the substance of the ongoing correspondence was repeated failure of Clunderwen Community Council to comply with the information transparency requirements for notices and accounts to be posted on the noticeboard/online. Despite assurances provided by the clerk to the Audit Manager that these provisions would be put in place, correspondence from members of the public revealed that this had not been done, which necessitated repeated contact with the clerk.

- **An explanation why this work was carried out by an audit manager**

Allocation of work is a matter solely for our discretion and determined pragmatically. When looking at an issue that has been raised, we consider:

- whether it falls within the scope of the audit,
- whether the complexity requires a more experienced auditor to deal with it,
- whether it would be more efficient for a senior auditor to undertake the work rather than a junior auditor whose work will then require greater review,
- staff availability.

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

Yours sincerely,

Information Officer