

Reference: IR932

Date issued: 18 December 2024

Audit Data – County and Borough Councils

Please see attached spreadsheet, which meets your request of 7 October 2024, as clarified by you on 23 October 2024 and 20 November 2024.

We have included some additional details on the sheet to provide further relevant context:

- opinion date (where an opinion has been provided prior to completion of the audit, as explained in my email of 19 November 2024 (see highlight below);
- date of public interest report (as this is a significant aspect of audit of local authority accounts), and
- explanations and notes.

I should note that we do not hold fee information for years prior to 2017-18, as our document retention schedules provide for destruction of such information after six years. The same generally applies to audit records other than in relation to qualified accounts and public interest reports.

I regret that it would be rather time-consuming to provide precise final paid fees for all councils going back to 2017-18. We estimate that that exercise would take some 10 to 30 minutes for each fee, i.e. at least some 22 hours of finance staff time, which alone would exceed the appropriate limit provided by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulation 2004 in relation to section 12 of the Freedom of Information Act 2000. The section 12(2) exemption applies accordingly.

I should also note in relation to the deadlines column that in recognition of the disruption caused by the Covid pandemic, the Welsh Government wrote to councils in recent years setting out what might be described as administrative deadlines, which councils and WAO staff have generally worked to. We have therefore filled in the accounts due date on the spreadsheet with the later of the statutory deadline for

local authorities to publish audited accounts where available, as per Regulation 10, 10A or 10B (as the case may have been) of the Accounts & Audit (Wales) Regulations 2014 and the Welsh Government administrative deadline (if any). The Welsh Government did not actually amend the deadlines in the Accounts & Audit (Wales) Regulations 2014 in respect of the years ending 31 March 2020, 2021, 2022 or 2023. In summary, the statutory deadlines and the Welsh Government's administrative deadlines were as below.

Accounts for year ending	Statutory deadline for publication of audited accounts, where available	Welsh Government administrative deadline for publication of audited accounts (where available)
31 March 2018	30 September 2018	None
31 March 2019	15 September 2019	None
31 March 2020	15 September 2020	30 November 2020
31 March 2021	31 July 2021	30 November 2021
31 March 2022	31 July 2022	31 January 2023
31 March 2023	31 July 2023	31 December 2023

I should reiterate, however, that there is in fact no statutory deadline for the completion of audits.

If you are dissatisfied with my handling of your request, you can request that I undertake an internal review by emailing me at (either directly or at law.ethics@audit.wales) or by post to Audit Wales, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ.

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

Tel: 0303 123 1113

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/>.

In any event, if you would like any clarification or think we could be of further help, please let me know.

Yours sincerely,

Information Officer

Note: The original response included an Excel spreadsheet as an attachment. Due to formatting limitations, attachments are not reproduced in the disclosure log. If you would like a copy of the spreadsheet, please contact the Information Officer at infoofficer@audit.wales quoting this disclosure log entry.