

Reference: IR937

Date issued: 13 December 2024

Ceredigion County Council Harbours

I am writing in response to your request for information dated 19th November 2024 regarding Ceredigion County Council harbours.

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

a. CCC Dues/Charges Policy Objectives for years 2017 onwards.

We do not hold this information, and we have not reviewed the policy. We do not question policy objectives or decisions of the audited body. You would need to request this from Ceredigion County Council.

b. Evidence supplied to you by CCC regarding the appropriate decision-making processes that prove that all relevant factors were included, that irrelevant factors were discounted, that the council decisions were wholly rational and that the requirements of Section 93 (and others) of the Local Government Act 2003 were met in full.

We do not hold this information. We have not reviewed the decision as we do not question the policy decisions or objectives of the body. This would have to be requested from the Council.

To include the following:

- **evidence of the Crown Estate invoices for all Ceredigion harbours.**
We do not hold this information.
- **evidence that the application of the extra Mooring Administration Fee is correctly justified; that is, a fee on top of fees for all the other central council administrative functions already included as costs.** The extra Mooring Administration Fee is a policy decision made

by the council on how they charge for moorings. Audit Wales does not question policy decisions, and we do not hold this information.

- **evidence for the calculations for the rates of recharge for each harbour.** Audit Wales does not hold this information.
 - **evidence that the rates of depreciation for buildings/resources at the harbours are justified.** Audit Wales does not hold this information.
 - **evidence as to why the Administration Fee has never been given a line of its own and why is just lumped together with 'other income' from harbour assets in general.** On the Harbour return there are only two lines for income to be submitted in – “Income from local taxation/levy” or “total other receipts.” This is acceptable practice.
- c. **True Harbour Returns from all the years from 2015/16 - including the most recent return for 2023/4 which you mention. We appear to have been given a 'light' version, which may explain some aspects of the apparent confusion.**

These are available on the Council website - see Statement of Accounts - Ceredigion County Council. Audit Wales does not hold this information, but it is publicly available.

- d. **It would also be interesting to learn why, in 2023, the Welsh Government, in response to our FOI request for evidence of Harbour Returns from CCC/Ceredigion Statutory Harbour Authority, claimed not to have received any such returns since 2018 (and presumably, therefore, had no overall governmental oversight of the authority for 5 years). We wonder if the office of the Auditor General could shed some light on this apparent conundrum.**

In our response to yourself in July 2023 we noted the following:

“Section 42(5) of the 1964 Act requires the harbour authorities to send their audited statements of account to the Secretary of State. As the accounts are only sent after our audit has been completed, we do not hold information confirming which Secretary of State or Welsh Minister each harbour authority has sent its accounts to. I have made enquiries regarding Ceredigion Harbour Authority’s audited accounts, and I have confirmed that these accounts were sent to the Secretary of State for Transport.

However, I am uncertain if all harbour authorities in Wales send their audited accounts to the Secretary of State for Transport or send them to another person.”

Audit Wales do not have anything further to add to this and this would be a query for the Council.

If you have any queries about my handling of your request, please do not hesitate to contact me.

Yours sincerely,

Information Officer