

Further to my email of 2 November 2015, I am now in a position to respond to your request for information of 30 October 2015, which was:

What I would like to know is if your department has an audit process for the examination of Local Authority's Council Tax Recovery Procedures, to determine whether the methodology employed fully meets the requirements of the Law (Common Law) and current legislation in all respects.

Of particular interest is the adequate consideration of applications for discount, specified in section 1.13 of the Local Government Finance Act 1992.

My answer to your request is essentially the same as the one I gave to your previous request of 29 September 2015 (reference IR522) i.e. we do not hold recorded information that we can provide in answer to your question, because the matter you raise would not ordinarily form part of our work. The audit of accounts chiefly entails undertaking sufficient testing of controls and transactions so as to be assured that the financial statements give a true and fair view. It is not necessary to test that all processes are compliant with all relevant legislation in all respects. Such comprehensive compliance testing is also not necessary for other audit and assessment work, such as the consideration of arrangements for securing economy, efficiency and effectiveness, or the assessment of arrangements to secure continuous improvement in the exercise of functions. Furthermore, to date, Council Tax recovery has not been a matter subject to consideration under the Auditor General's study functions (e.g. studies for improving economy etc).

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

Yours sincerely

Ian Phillips