



Date issued: 17 October 2017

Community Councils in Wales

I am writing in response to your request for information dated 14 September 2017, as clarified by your email dated 19 September 2017, in which you requested information regarding Community Councils in Wales.

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

1. How many community councils in Wales are currently subject to more detailed audit procedures by the WAO?

Please see our response to question 6 below.

2. Which community councils are subject to more detailed audit procedures? And 3. Why are these community councils subject to more detailed audit procedures?

We hold some information relating to the community councils which are subject to more detailed audit procedures for the financial year 2016/17 and the reasons for this. However, I am withholding this information because the information, if disclosed, would be likely to prejudice the Auditor General for Wales' functions in relation to audit. The disclosure of such information would discourage co-operation with auditors. Such co-operation is necessary for maintaining efficient and effective audit processes. The information therefore falls within the exemption provided by section 33 of the Freedom of Information Act 2000 (audit functions). There is public interest in wider public knowledge of the workings of public sector auditors. However, the public interest in maintaining effective public audit by avoiding loss of co-operation that would arise on disclosure is greater than the public interest that lies in disclosure. I have therefore decided that the balance of the public interest is such that the exemption provided by section 33 should be maintained.

We usually follow more detailed audit procedures in relation to a community council either where an elector exercises their rights under sections 30 or 31 of the Public Audit Wales Act 2004 (to ask questions or make objections at audit respectively) or where audit procedures have identified an issue. Please note that whilst the more detailed procedure may be triggered, it does not necessarily follow that such questions or objections are valid or substantive. In the event that the more detailed audit procedure reveal a matter that the Auditor General for Wales considers should be reported he may issue recommendations and/or a report in relation to those matters.

4. Have any community councillors been suspended as a result?

We do not hold this information – the suspension of any community councillor would be a matter for that community council.

5. Are the police involved or have the police been involved in any of these more detailed audit procedures?

The police are not involved in any audit procedures per se. It is possible that the police may undertake investigations in relation to matters connected with audit procedures but we do not hold any recorded information concerning such investigations.

6. How many community councils were subject to more detailed audit procedures in 2014, 2015 and 2016? Are some of the current more detailed audit procedures ongoing from those years?

Records are held of the community councils in Wales which were subject to more detailed audit procedures in the financial years 2015/16 and 2016/17. For 2015/16, 18 community councils in Wales were subject to more detailed audit procedures, of which 16 are ongoing. For 2016/17, there are 7 community councils subject to more detailed audit procedures, all of which are ongoing.

We do not hold complete information in relation to the more detailed audit procedures that may have been carried out in 2014/15 as the audits of community councils were carried out by external firms of accountants acting in the office of appointed auditor. The office of appointed auditor no longer exists due to the Public Audit (Wales) Act 2013, as under that Act the Auditor General for Wales became the auditor of local government bodies in Wales. The appointed auditor was not a public authority under the Freedom of Information Act 2000 (FOIA), and as such, you do not have a right of access to information that was held by or on behalf of the appointed auditor. The records that we do hold show that 4 community councils were subject to more detailed audit procedures in 2014/15.

7. How many times a year do community councils in Wales have to submit accounts to the Wales Audit Office?

Once.

8. How many community councils in Wales are behind in submitting their accounts?

As at 29 September 2107, 32 community councils were late in submitting their accounts for the financial year 2016/17.

9. Of those which are behind, when was the last time they submitted accounts and what action is being taken?

Of the 32 community councils late in submitting their accounts for the financial year 2016/17, 23 community councils last submitted accounts in 2015/16 and 9 last submitted accounts in 2014/15.

Where a community council is late in submitting their accounts we seek to work with that council to establish the reasons for this, contacting the Clerk to the Council by telephone and through correspondence. If there is no response we contact the Chair of the Council. In some instances we require the Chair and Clerk of the Council to attend the audit to explain the position.

If you wish to complain about the handling of your request, please write to Martin Peters, Law and Ethics Manager, by email to martin.peters@audit.wales or by post to 24 Cathedral Road, Cardiff, CF11 9LJ.

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: 01625 545745
Fax: 01625 524510

You should note, however, that the Information Commissioner would normally expect you to have exhausted our internal complaints procedures before dealing with such an application. Further guidance may be found on the Information Commissioner's website: <https://ico.org.uk/>

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

Yours sincerely,