

Disclosure log: Carmarthenshire Council – EU Grant schemes

Further to my email of 29 September 2016, I am now in a position to respond to your request for information of 28 September 2016, which was:

My request refers to the following extract from a report to Carmarthenshire County Council's Audit Committee on the 30th September 2016 referring to two EU funded grant schemes which have now ended;

"The Property Development Fund and Carmarthenshire Physical Regeneration schemes were both due to receive their final audit in 2014-15. However, these final audits were not undertaken by the Wales Audit Office (WAO) as previous audits on these projects had raised a number of significant issues and their findings were not accepted nor agreed by the Council. WEFO undertook an independent assessment on these projects to understand the position and reach a conclusion on any actions required."

I am requesting all and any Wales Audit Office audit and accountants reports, all letters and emails between Carmarthenshire Council and the Wales Audit Office and any other documentation or reports you hold referring and relating to these two schemes referred to in the above paragraph, namely the South West Wales Property Development Fund and the Carmarthenshire Physical Regeneration Scheme.

We hold information that meets the description of your request, but I am withholding it for the following reasons:

- Disclosure of the information would prejudice the audit functions of the Auditor General for Wales. The disclosure of such information would discourage co-operation with auditors and damage our working relationship with WEFO and the Council. The information therefore falls within the exemption provided by section 33 (audit functions) of the Freedom of Information Act 2000 (FOIA). There is a public interest in wider public knowledge in the workings of public sector auditors. However, the public interest in maintaining efficient and effective public audit processes, and avoiding the harm to those processes 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.
- The information was obtained by the Auditor General pursuant to Part 2 of the Public Audit (Wales) Act 2004 (PAWA 04) and, as such, because disclosure would prejudice the Auditor General's functions, it is subject to the restriction on disclosure provided by section 54 of PAWA 04. It therefore falls within the section 44 exemption (prohibitions on disclosure) of the FOIA, which is an absolute exemption.

As you are aware we audit the European claims on behalf of WEFO. As part of the audits, we could not agree the final reports with the Council, and therefore to save any further costs and time all parties agreed that WEFO would conclude the two audits. Their findings were set out in the recent Carmarthenshire County Council Audit Committee meeting on 30 September 2016.

If you wish to complain about my handling of your request, please email or write to me.

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.org.uk
Tel: 0303 123 1113
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](#).

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

Yours sincerely,

Ian Phillips