



Assurance Group
London Borough of Barnet,
2 Bristol Avenue, Colindale,
London NW9 4EW
9 October 2019
Our ref: 5651424

Thank you for your request received on 26 September 2019, for the following information:

The Local Audit and Accountability Act 2014 provides members of the public with rights to inspect, within an annual inspection window, the council's accounts and related documents. It also provides local electors with the right to object to an item of the accounts. Prior to the 2014 Act these same rights were enshrined in the Audit Commission Act 1998.

The MHCLG have recently launched an independent inquiry into the quality of local authority audit (the Redmond Review). One of the questions in the recent call for views asks whether the 'the inspection and objection regime allow local residents to hold their council to account in an effective manner?' whilst also acknowledging that data is not currently gathered at a national level on the citizen uses of these rights. I feel there is therefore a strong public interest in the timely disclosure of the information in this request.

Please provide the following information:

A. For all the objections you received between 2009 and 2019 (i.e. relating to financial years 2008/9 to 2018/19 inclusive) please provide the following information in an excel spreadsheet. Please use the list below as column headers and compile the data for each objection in a separate row.

- 1. Objection reference no.**
- 2. Financial year the objection relates to**
- 3. Subject/summary of the objection**
- 4. Date objection was received**
- 5. Did objector ask the auditor make a referral to the High Court?**
- 6. Did objector ask the auditor to issue a Public Interest Report?**
- 7. Was the objection accepted as valid?**
- 8. If not, why?**
- 9. Was a public interest report issued?**
- 10. Was a referral made to the High Court?**
- 11. If so, what was the High Court's decision?**
- 12. Were any other recommendations made or actions taken by the auditor under the powers set out in Section 24 of the Local Audit and Accountability Act?**
- 13. Date objector was sent a final decision notice**
- 14. How much was the**

council charged by the auditor to carry out work in relation to the objection?

B. For all the inspection requests you received between 2009 and 2019 (i.e. relating to financial years from 2008/9 to 2018/19 inclusive), please provide the following information in an excel spreadsheet. Please use the list below as column headers and compile the data for each inspection request in a separate row.

- 1. Inspection reference number**
- 2. Financial year inspection request refers to**
- 3. Date request for information received**
- 4. Was the request accepted as valid?**
- 5. If not, why?**
- 6. Was request transferred to FOI?**
- 7. If transferred to FOI, what was the justification for doing so?**
- 8. Subject/summary of request as recorded**
- 9. Which department(s) dealt with the information request?**
- 10. Date the response and documents requested were sent to requester**

We have processed this request under the Freedom of Information Act 2000.

Response

I can confirm that London Borough of Barnet holds the information you requested.

However, we believe that the exemptions detailed below apply to some/all the information you requested and so we are withholding that information. Please see the Refusal Notice below.

The Local Audit and Accountability Act 2014 provides members of the public with rights to inspect, within an annual inspection window, the council's accounts and related documents. It also provides local electors with the right to object to an item of the accounts. Prior to the 2014 Act these same rights were enshrined in the Audit Commission Act 1998.

As a regular user of these rights, in my capacity as a local journalist, local elector, member of accountability campaigns and academic researcher I am interested in understanding the frequency and the way in which these rights are being used across the country.

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13. Date objector was sent a final decision notice 14. How much was the council charged by the auditor to carry out work in relation to the objection?

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We consider that the absolute exemption set out in Section 21 (Information accessible by other means) applies to the information requested because the information requested is already reasonably accessible elsewhere.

All objections are reported to the audit committee by our external auditors on annual basis and can be found on the council main website under Audit Committee previous meetings.

<https://barnet.moderngov.co.uk/ieListMeetings.aspx?Committeeld=144>

Further information

If you are interested in the data that the council holds you may wish to visit Open Barnet, the council's data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access. <http://open.barnet.gov.uk/>

Advice and Assistance : Direct Marketing

If you are a company that intends to use the names and contact details of council officers (or other officers) provided in this response for direct marketing, you need to be registered with the Information Commissioner to process personal data for this purpose. You must also check that the individual (whom you wish to contact for direct marketing purposes) is not registered with one of the Preference Services to

prevent Direct Marketing. If they are you must adhere to this preference.

You must also ensure you comply with the Privacy Electronic and Communications Regulations (PECR). For more information follow this Link www.ico.org.uk

For the avoidance of doubt the provision of council (and other) officer names and contact details under FOI does not give consent to receive direct marketing via any media and expressly does not constitute a 'soft opt-in' under PECR.

Your rights

If you are unhappy with the way your request for information has been handled, you can request a review within the next 40 working days by writing to the Information Management Team at: foi@barnet.gov.uk. Or by post to Information Management Team (FOI) London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

If, having exhausted our review procedure, you remain dissatisfied with the handling of your request or complaint, you will have a right to appeal to the Information Commissioner at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF (telephone: 0303 123 1113; website www.ico.org.uk). There is no charge for making an appeal.