



Freedom of Information Request FOI1771

Request:

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.

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?

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10. Date the response and documents requested were sent to requester

Submitted on 26/09/19.

Response:

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.

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North Tyneside Council received no objections for the period requested.

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North Tyneside Council does not record details of inspection requests.

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2. Financial year inspection request refers to
3. Date request for information received
4. Was the request accepted as valid?
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