

Ref: 2023.21

Request Date: 14.07.2023

### Response to a request under the Freedom of Information Act

I am interested in researching the issue of the Inspection of Accounts rights under the Audit Act 2014, to see if or how it is being used across local bodies in the UK.

I wanted to ask for data, between 2019 and 2022/23 for

1. If the accounts were published in those years
2. Number of people who inspected the accounts in the time periods each year.
3. Number of requests/questions asked, and what they were/what areas they covered
4. Number of objections raised, and what they were.
5. Any FOI requests relating to the accounts or finances (with the phrase 'accounts' or 'inspection or statement of accounts')
6. Any changes made to the accounts as a result.

### Response

Two duties are placed on public authorities under Section 1 of the Freedom of Information Act 2000 (FOIA). Notwithstanding applicable exemptions, the first duty at, Section 1(1) (a), is to confirm or deny whether the information specified in a request is held. The second duty at, Section 1 (1) (b), is to disclose information that has been confirmed as being held.

I can confirm that information is held.

As we are a public authority in Wales the relevant legislation is the Public Audit (Wales) Act 2004.

1. Yes.
2. None.





3. None.
4. None.
5. Two
6. None

This information has been provided in response to a request under the Freedom of Information Act 2000 and is correct as at 01.08.2023

