

## Local government finances: Holding authorities to account

### A briefing

Richard W Orange  
Orchard News  
www.orchardnews.com

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## Your statutory rights

- ***The Local Audit and Accountability Act 2014***  
(incorporating the *Accounts and Audit Regulations 2015*)
- s.26 – “any interested persons” may inspect and make copies of the accounts of
  - Principal Councils    Police Commissioners    Fire Authorities
  - Specified bodies
    - e.g.: Transport for London, Greater London Authority, Mayor of London Office, National Parks Authorities
  - (except health authorities which are exempt from the statute)

## Your statutory rights

- ***The Local Audit and Accountability Act 2014***  
– (incorporating the *Accounts and Audit Regulations 2015*)
- together with all
  - Contracts                    Vouchers                    Books
  - Bills                            Receipts                    Deeds
- “relating to” the accounts for each preceding financial year
- for **30 working days** (encompassing the first ten days of June and without any copying charges) – details to be advertised by the local authority in a public notice on its **website**

## Common law principles

- *R v Bedwelty UDC* (1934)  
An agent of a local elector may ask the auditor questions on his/her behalf.
- *Oliver v Northampton Borough Council* (1987)  
A council cannot supply a summary of accounts in place of detailed records.
- *HTV West v Bristol City Council* (2004)  
A council cannot withhold access to financial records because it disapproves of the purpose for which the data is sought.
- *Orange v Lincolnshire County Council* (2005)  
A council is not entitled to use the Data Protection Act to withhold information that otherwise falls open to release.
- *Veolia v Nottinghamshire County Council* (2010)  
A council may redact ‘commercially sensitive’ information, but only to protect legitimate trade secrets or genuinely confidential information.

## National variations

- The right to inspect and make copies of the accounts and supporting documents of local authorities in England is not restricted to ‘local electors’. It also includes ‘any journalist or citizen journalist’, regardless of residency.  
*s.1 – Local Audit (Public Access to Documents) Act 2017*  
NB: A journalist who is not a local elector does not have a right to question the auditor, or to raise objections to the accounts.
- In Scotland, the public inspection period is limited to 15 working days, and to persons who are local electors and residents.  
*r.9 – Local Authority Accounts (Scotland) Regulations 2014*
- In Wales and Northern Ireland, the public inspection period is 20 working days and is also limited to persons who are local electors and residents.  
*r.12 – Accounts and Audit (Wales) Regulations 2014*  
*r.12 – Local Govt (Accounts and Audit) Regulations (N Ireland) 2015*

### Public inspection of accounts

TAMWORTH BOROUGH COUNCIL

#### NOTICE OF PUBLIC RIGHTS

LOCAL AUDIT & ACCOUNTABILITY ACT 2014 (ss 26, 27,28)

ACCOUNTS AND AUDIT REGULATIONS 2015

REGULATIONS 9, 14, 15

**NOTICE IS GIVEN** that the unaudited statement of accounts for the year ended 31 March 2018 has been published on the Council's website. The statement of accounts is unaudited and may be subject to change.

**NOTICE IS GIVEN** that from 1st June 2018 to 12th July 2018 between 10.00 am and 4.00 pm, any person interested may inspect, and make copies of the accounts of the above named Borough Council for the year ended 31st March 2018 and all books, deeds, contracts, bills, vouchers and receipts relating thereto. The accounts and other documents will be available for inspection at the offices at which they are normally kept or otherwise by arrangement; application should be made initially to the Executive Director Corporate Services, Marmion House, Lichfield Street, Tamworth; tel: 01827 [REDACTED]

**NOTICE IS ALSO GIVEN** that from 1st June 2018 to 12th July 2018, the auditor, at the request of a local government elector for any area to which the accounts relate, will give the elector an opportunity, under Section 14 of the Accounts and Audit Regulations 2015, to question him about the accounts, and any such elector may make objections (as set out in sections 27 and 28 of the Act 2014) as to any matter in respect of which the auditor could take action under the Act (namely to seek a declaration from the Court that an item of account that is unlawful) or could make a report in the public interest under schedule 7 of the Act.

Questions may be received at Marmion House by arrangement with the auditor, [REDACTED] to whom requests for this purpose should be addressed. An objection must be sent to the auditor in writing and at the same time, a copy of this notice must be sent to the Executive Director Corporate Services at the address below.

[REDACTED]

EXECUTIVE DIRECTOR CORPORATE SERVICES

Marmion House  
Lichfield Street  
TAMWORTH  
Staffs  
B79 7BZ

**Notice of Audit of Accounts**

**Audit of accounts: year ended 31 March 2018**

**Notice of Public Rights**


**Audit Commission Act 1998 (Section 15 and 16)**  
**Accounts and Audit Regulations 2015 (Regulations 9 and 15)**

Notice is given that from Friday 1 June 2018 to Thursday 12 July 2018 between 9.00am and 5.00pm any person interested may inspect, and make copies of, the accounts of the above named Council for the year ended 31 March 2018, and all books, deeds, contracts, bills, vouchers and receipts relating thereto.

The accounts and other documents will be available for inspection at the offices at which they are normally kept, or otherwise by arrangement. Applications should be made initially to the Interim Executive Director of Resources & Regulation, Town Hall, Bury, BL9 9SR (telephone 0161 [REDACTED]). A copy of the draft pre-audited accounts can be viewed from the first week in June on the Bury website under 'Council and Democracy', 'Council Tax & Finance'.

Notice is also given that on or after Friday 1 June 2018 until the completion of the audit the auditor, at the request of the local government elector for any area to which the accounts relate, will then give the elector or his representative an opportunity to question him about the accounts, and that any such elector or his representative may attend before the auditor and make objections under Section 15 and 16 of the Audit Commission Act 1998, as to any matter in respect of which the Auditor could take action under Section 17 or 18 of the Act, namely an unlawful item of account or a loss or deficiency caused by wilful misconduct or could make a report in the public interest under Section 8 of the Act.

Questions may be received at the Town Hall, Bury by arrangement with the auditor [REDACTED] for and on behalf of [REDACTED] Manchester, M2 3AE, telephone 0161 [REDACTED] to whom requests for this purpose should be addressed. No objection may be made unless the auditor has previously received written notice of the proposed objection and its grounds. A copy of this notice must be sent to the above named Council for the attention of the Interim Executive Director of Resources & Regulation, Town Hall, Knowles Street, Bury, BL9 9SR.

cleveland police authority

Audit Commission Act 1998  
Accounts and Audit Regulations 2003

Notice is hereby given that from 19 July 2010 to 6 August 2010 (inclusive) between 9.00 am and 4.00 pm on each working day any person interested may inspect and make copies of the accounts of the above named Cleveland Police Authority for the year ended 31 March 2010 and all books, deeds, contracts, bills, vouchers and receipts relating thereto. The accounts and other documents will be available for inspection at the offices at which they are normally kept or otherwise by arrangement. Applications should in the first instance be made to the Chief Executive, Cleveland Police Authority, Police Headquarters, PO Box 70, Ladgate Lane, Middlesbrough TS6 9EH, telephone (01642) [REDACTED] e-mail [REDACTED]@cleveland.pnn.police.uk.

**Restricted data**

- Personal data**

Interested persons may not examine any record or document containing personal information. It is personal information if it identifies a particular individual, or is information about an officer of an authority which relates specifically to that officer by reason of employment or past employment.

s.26 Local Audit and Accountability Act 2014
- Commercial confidentiality**

Interested persons may not examine any information which is protected on the grounds of commercial confidentiality. Disclosure is protected if its release would prejudice commercial confidentiality.

s.26 – ibid

**However**

- Personal data**

Elected members are not employees (*HMRC guidance to local authorities*).

Elected members' expenses must be recorded in a separate register and made available for public inspection at any time of the year.

r.15 – Local Authorities (Members Allowances) Regulations 2003

Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.

s.26 – Local Audit and Accountability Act 2014

*The restriction on disclosure of an official's personal information should not enable an authority to redact merely because it identifies an officer authorising a payment to a supplier, contractor, company or sole trader.*

*Elected members' expenses data should be complete except for bank data, which should be redacted.*

**However**

- Commercial confidentiality**

Information is protected on the grounds of commercial confidentiality if there is no overriding public interest in favour of its disclosure.

A local government elector for the area to which the accounts relate has the right to raise an objection with the local auditor, regarding the legality of any item in the accounts. The auditor is not required to disclose any information treated by the authority as confidential to a local elector in response to any question.

ss.26/27 – Local Audit and Accountability Act 2014

*The decision on whether data is protected by commercial confidentiality appears to be for the local authority, and not for the auditor.*

*The wording of the section does not seem to require any prior declaration in the contract or formal agreement that certain information is to be classed and treated as commercially confidential between the authority and a contractor.*

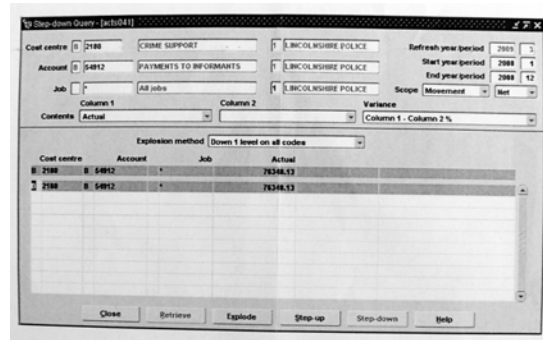
## Methodology

- Download the public notice and check that it is in line with the statute
- Download the General Statement of Accounts and Financial Regulations
- Confirm relevant cost centre codes – e.g.: “external consultants”
- At the start of the inspection period, request an excel spreadsheet detailing expenditure and income for specified cost centres (as a local elector)
- Examine the detailed excel spreadsheet to identify items of interest
- Make an appointment to inspect and make copies of relevant files (as a local elector) early on in the inspection period
- Request an appointment with the local auditor in order to ask questions, and inform the authority (as a local elector)
- Attend the local authority offices to inspect and copy relevant files
- Attend a meeting with the auditor to ask questions (as a local elector)

Codes	Actual	Plan	Variance	% Var
6140800 Printing & Stationery	197,833.82	365,210.00	-167,376.18	-45.8301
Printing & General Office Expenses	197,833.82	365,210.00	-167,376.18	-45.8301
6141000 Other Hired and Contracted Services	294.89	0.00	294.89	0
Services - General	294.89	0.00	294.89	0
6141800 Telephones	111,331.26	0.00	111,331.26	0
6141810 Communications	15,876.53	0.00	15,876.53	0
Telephone	127,207.79	0.00	127,207.79	0
6149000 Other Supplies and Services	30,746.23	0.00	30,746.23	0
Other Expenses	30,746.23	0.00	30,746.23	0
Supplies & Services	378,352.06	370,340.00	8,012.06	2.1634
Income	-66,921.22	-60,000.00	-6,921.22	11.5354
Prime Entries	385,967.31	392,809.00	-6,841.69	-1.7417
9116300 Advertising - Staff	-4,300.00	0.00	-4,300.00	0
Recharges	-4,300.00	0.00	-4,300.00	0
Account group	381,667.31	392,809.00	-11,141.69	-2.8364
6140050 Publicity Materials	21,936.33	5,130.00	16,806.33	327.6088
Equipment	21,936.33	5,130.00	16,806.33	327.6088

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Account group	381,667.31	392,809.00	-11,141.69	-2.8364
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Equipment	21,936.33	5,130.00	16,806.33	327.6088

## Tip: Avoid cul-de-sacs



## Case studies

- ONB/Private Eye: Five star council leader
- ONB: You're hired ... by email
- ONB: £14,000 for email clinics

## Private Eye: Five star council leader

A council's leader submitted a higher than permitted expenses claim for staying overnight at the five-star Intercontinental Hotel in Park Lane, while attending a conference in London.

The cost of £292.58 was more than twice the £130 limit that the council allowed for London hotel accommodation. The hotel's spa facilities included a range of services including massage, hot wax treatment, urban cleanse for men, and reflexology.

The leader, whose claim was duly approved, justified the overnight sleeper on the basis that he needed to "network" with delegates after the conference.

MEMBERS AND CO-OPERS  
 ALLIANCE CLASS FORMS (UNCLIPPED)

MEMBER'S ADDRESS: [Redacted]  
 Car Club Model: [Redacted] Reg. No: [Redacted]

1	2	3	4	5	6	7	8	9	10	11	12
Day	Description	Place of meeting or stay	Particulars of expenses	Class	Amount	Class	Amount	Class	Amount	Class	Amount
06	London meeting	London			62						
06	Hotel accommodation	London			40						
06	Travel expenses	London			66						
06	Travel expenses	London			21						
06	Travel expenses	London			10						
TOTALS					199						

TOTAL AMOUNT CLAIMED: £199.00  
 TOTAL VEHICLE CLAIMED: £100.00

INTERCONTINENTAL  
 LONDON PARK LANE

Mr [Redacted]  
 Room No: 474  
 Arrival: 06-02-08  
 Departure: 07-02-08

INVOICE  
 Membership No: [Redacted]

Date	Description	Debit £	Credit £
06-02-08	Accommodation Charge	249.00	
06-02-08	VAT @ 17.5%	43.58	
07-02-08	[Redacted]		292.58
Total Charges		292.58	292.58
Total Balance Due		£ 0.00	

VAT Breakdown  
 VAT @ 17.5% £ 249.00 £ 43.58 £ 292.58  
 VAT @ 2.1% £ 0.00 £ 0.00 £ 0.00  
 Net Exempt £ 0.00 £ 0.00 £ 0.00  
 Total £ 249.00 £ 43.58 £ 292.58

C [Redacted] S [Redacted] RE: Clir [Redacted]

From: [Redacted]  
 To: [Redacted]  
 Date: 07/04/2008 13:06  
 Subject: RE: Clir [Redacted]

Hi [Redacted]

Yes please pay.  
 Thanks, [Redacted]

From: C [Redacted] S [Redacted]  
 Sent: 07 April 2008 11:32  
 To: [Redacted]  
 Subject: Clir [Redacted]  
 Importance: High

I have an expenses claim from Councillor [Redacted] for the CCN in London on 6 February. He has stayed at the Intercontinental in Park Lane and the cost is £232.58. The guide for London stays is £131.50 incl VAT. As this is more than double that figure, would you please confirm that you are happy for me to pay.

Many thanks  
 C [Redacted] S [Redacted]  
 Members' Services Officer  
 Revenue Services

### Our methodology

- We examined monthly expenses claims submitted by members of a council and made copies of the documents. We used the audit period to request bills, receipts and paperwork authorising payments to the individuals concerned.
- We identified a payment for hotel accommodation submitted by the leader of the administration because it was for a large, single amount.
- The supporting paperwork included an email from one officer in members' services to another in the finance department querying whether payment should be made because it exceeded the permitted level.
- We contacted the councillor to ask why this expenditure had been necessary. Responding through the council's press office, he stated it had been necessary to stay overnight, so that he could "network" with other delegates.
- Private Eye magazine ran the feature, alongside our story concerning another councillor who had racked up a £760 bill in one quarter period. We obtained BT statements showing that she had made multiple late night calls to the same mobile number, using a telephone dedicated for council-only related business.

BT  
 Bringing it all together

449  
 COUNCIL  
 COUNCILLOR  
 COUNTY SECRETARY AND SOLS OF  
 COUNTY OFFICES

Date: 10 November 2008

Your BT bill  
 for [Redacted] 651 29  
 11

Cost of calls	£ 606.68	OneBillPlus
Rental charges	£ 44.61	
Payment charges	£ 4.50	
VAT	£ 113.97	
<b>Total now due</b>	<b>£ 769.76</b>	

09/02/2003

TEL NO 01 [Redacted] 20 20/02/05

ITEMISED CALLS FOR INVOICE ON 09/02/09

DATE	TIME	DESTINATION	DURATION	PRICE (P)
07/11/08	21:37	0797950 [Redacted]	0:00:53	0.072
07/11/08	21:39	0797950 [Redacted]	0:14:20	2.781
07/11/08	22:22	0797950 [Redacted]	0:08:18	0.473
07/11/08	22:36	0797950 [Redacted]	0:16:32	2.960
07/11/08	23:13	0797950 [Redacted]	0:13:12	0.908
07/11/08	23:20	0797950 [Redacted]	0:33:13	1.971
08/11/08	22:57	0797950 [Redacted]	0:16:37	0.536
08/11/08	22:10	0797950 [Redacted]	0:33:41	2.547
10/11/08	18:20	0797950 [Redacted]	0:14:19	1.160
10/11/08	18:58	0797950 [Redacted]	0:08:13	0.466
10/11/08	19:14	0797950 [Redacted]	0:16:22	2.784
10/11/08	20:00	0797950 [Redacted]	0:07:20	0.594
10/11/08	20:14	0797950 [Redacted]	0:28:45	2.480
10/11/08	20:44	0797950 [Redacted]	0:02:24	0.195
10/11/08	22:01	0797950 [Redacted]	0:03:34	0.289
10/11/08	22:18	0797950 [Redacted]	0:13:30	0.932
11/11/08	19:28	0845308 [Redacted]	0:32:10	0.319
11/11/08	22:21	0797950 [Redacted]	0:15:18	1.240
11/11/08	22:39	0797950 [Redacted]	0:22:59	0.242
12/11/08	08:46	0845358 [Redacted]	0:09:30	0.233
12/11/08	08:57	0845358 [Redacted]	0:00:31	0.028
12/11/08	08:58	0845358 [Redacted]	0:09:31	0.234
12/11/08	09:11	0738998 [Redacted]	0:22:22	1.009
12/11/08	09:30	0746246 [Redacted]	0:00:09	0.028
12/11/08	19:59	0845300 [Redacted]	0:00:13	0.028
12/11/08	21:31	0797950 [Redacted]	0:03:16	0.265
12/11/08	21:36	0797950 [Redacted]	0:30:12	2.447
12/11/08	22:07	0797950 [Redacted]	0:02:22	0.192
12/11/08	22:17	0797950 [Redacted]	0:01:28	0.119
12/11/08	22:20	0797950 [Redacted]	0:00:19	0.003
12/11/08	22:23	0797950 [Redacted]	0:05:32	0.449
12/11/08	22:35	0797950 [Redacted]	0:11:52	0.962
12/11/08	23:36	0845366 [Redacted]	0:12:47	0.127

## ONB: You're hired ... by email

A local authority's acting chief executive hired a PR consultant on a lucrative package, in a friendly email exchange conducted on first name terms.

The emails were exchanged during the course of a weekend. In one email, the acting CEO informed the consultant that he had decided to 'stand down' the incumbent PR supplier, and identified the individual in the message.

Work was offered for an initial three month period worth £10,200 plus VAT and travel expenses. That arrangement was later extended to between two and three days a week, at £850 per day plus VAT and expenses. ONB obtained invoices totalling in the region of £200,000 for PR advice.

Financial regulations stated that contracts worth more than £10,000 should not be issued without alternative quotes from other suppliers. This did not happen, and no formal contract was issued until eleven months had elapsed.

-----Original Message-----  
 From: [redacted] (mailto:[redacted]@[redacted].gov.uk)  
 Sent: 17 January 2005 09:35  
 To: mail@[redacted].co.uk  
 Subject: Re: Communications

M [redacted]  
 Thanks for this ,I happy with this brief if we commission 10-12 days in the first instance then review the situation , this is probably the best way forward,although I can envisage you being involved for the period I am here ie up to summer recess  
 I just need to sort out the practicalities so that I can write to you formally  
 J [redacted]

>>> "reputation" <mail@[redacted].co.uk> 13/01/2005 15:42:17 >>>  
 Dear J [redacted]

Good to see you again.

This is a short note which summarises our discussion yesterday evening. Please let me know if you are happy to proceed on this basis.

I will work for [redacted] Council to provide you with strategic communication support.

### This will include:

An assessment of the current communication provision both in terms of staff and direction and recommendations on how it might optimally arranged

A review of existing papers on improving communication with a view to taking forward ideas in development within the context of the communication strategy

The creation of a corporate communication strategy covering internal and external communication which will be taken to chief officers

A review of the council's internal and external publications with a view to finding scope for improvements and working with existing staff to bring about those changes

Bringing together staff into a centrally funded communications function

Assessing skills and closing skills gaps in order to provide the county council with a fully functioning corporate communication function.

This work will be carried out by working with [redacted] Council on a day per week basis from the beginning of February. I will spend two days in January assimilating information which will be sent to me.

The [redacted] day rate is £850 plus vat plus expenses. In preparation for this work I have already spent 1/2 day of time.

Best wishes,  
 M [redacted]

-----Original Message-----  
 From: [redacted] (mailto:[redacted]@[redacted].gov.uk)  
 Sent: 15 December 2004 17:01  
 To: mail@[redacted].co.uk  
 Subject: Fwd: Media strategy

M [redacted]  
 Could you have a look at this as well. I have stood down C [redacted] and would wish to use you for all Comms issues  
 J [redacted]

## Our methodology

- We were aware of the PR consultant's work at the local authority, but not the extent of his remuneration or the manner of his appointment.
- We requested sight of **invoices** and internal documents **authorising payments**.
- We checked with Companies House records and established that he was not a director of an incorporated enterprise.
- We referred the council to its own internal audit procedures, requiring staff to keep full and proper **written records** relating to decisions to hire consultants.
- We also requested any paperwork detailing approaches to alternative suppliers. None were forthcoming. The council responded with a contract dated 11 months following the appointment.
- We requested paperwork outlining **terms and conditions** of the appointment, and were presented with the email detailing the offer. On checking the dates, we ascertained that the emails had been exchanged outside office hours.
- We contacted the consultant requesting his side of the story, but he declined.

## ONB: £14,000 for email clinics

A consultancy was paid more than £14,000 of taxpayers' funds, to give a handful of council staff 'clinics' on how to use e-mail.

A local authority handed the money over to the business, so that a select group of local government 'delegates' could "get the best results" from their email.

The consultancy charged £1,500 to run two introductory seminars for 25 staff, and billed the council £67 for overnight accommodation. A further eleven workshop sessions - costing a total of £8,250 before VAT - were held on successive dates.

The private limited company even charged the council £800 to hire a computer projector for eight days, which was within the price range of a brand new model – and which the council could have bought and kept for its own future training purposes.

## Our methodology

- We requested and received an excel spreadsheet from the council listing payments for '**consultancy services**', at the start of the inspection period.
- We identified items of interest. We requested invoices and a copy of the contract relating to the email training workshops. No contract was forthcoming, but we were able to obtain a copy of the invoice and the internal document **authorising payment** to the company.
- We cross-checked with Companies House records and established that the company had been formed one week before it landed the deal, and was dissolved one week after the training events ended. We ascertained that the company had been registered to a room above a laundrette.
- We referred the council to its own internal audit procedures, requiring that staff keep full and proper **written records** relating to decisions to award contracts, and requested a copy. The council stated no records were available.
- The council had also failed to obtain alternative tenders, as specified in its **procurement rules** for external work over £10,000.

## A few tips

- Major contracts normally include penalty clauses for late delivery of services or failure to comply with obligations. Locate paperwork detailing penalties applied, but be prepared for commercial confidentiality to be cited.
- Make use of the elected members' expenses claims register, and the register of elected members' interests, which must be open to inspection all year.
- Make use of Companies House and (if necessary) Land Registry records.
- Certain accounts will be scrutinised more closely by internal audit and finance staff (eg: councillors' expenses, hospitality/entertainment). But officials do not have access to all claims made by members who sit on multiple authorities. Cross-checking between councils may unearth duplicate/dubious claims.
- The fact that an item of expenditure appears to be unduly high does not mean that it is extravagant or unlawful. Fraud is more likely to involve low level sums.
- Compare the anticipated income/expenditure with the actual total. If there is an unusual disparity, find out directly or through the local auditor.

## What should you do if...?

- The local authority responds to your request for access to data and informs you that your enquiry should be redirected via the press office.
- The local authority responds to your request for access to data and advises you reframe your enquiry as a Freedom of Information request.
- The local authority informs you that some or all of the data requested is not available for inspection because it is processed by an outsourcing agency.
- The local authority declines your request for an appointment to inspect the accounts as you are not an elector or taxpayer in the area.
- The local authority responds to your request for details of councillors' expenses by directing you to the authority's website where total monthly figures are recorded.

## What should you do if...?

- The local authority offers to send electronic copies of the requested data and will aim to do so before the end of the requisite inspection period.
- The local authority states that it must obtain the consent of all third parties identified in the files before sending any material to you.
- The local authority states that the cost of obtaining the requested files is excessive and you must either pay a fee or narrow the scope of your request.
- The data is so heavily redacted that it is not possible to pursue enquiries.
- The local authority responds with a letter from the its legal department, which is an undertaking not to disclose information protected by copyright or confidentiality to any third party (except the local auditor) without consent. Access to files is conditional on agreement.

## Over to you

**Good luck!**

NB –

- You pay Council Tax as a local resident.
- You vote as a local elector.

If you exercise your statutory rights to examine your local council's accounts, then you do so as a local elector – **not** as a local journalist.

Note to editors: We have placed more information about the statutory provisions of the public inspection process on our website:

- [www.orchardnews.com](http://www.orchardnews.com)