

Our reference RFI 1167

26 October 2009

Mr George Cant
Via email

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Dear Mr Cant

Request for Information - RFI 1167

Further to our acknowledgement on 15 September 2009 confirming the receipt of your request for information under the Freedom of Information Act 2000 (FoIA), I am now responding to that request.

Below I have interpreted your request and, split your request into different sections. I have provided the Audit Commission response below each section.

1. The qualifications and relevant experience of Auditors working in relation to North East Lincolnshire.

I can confirm that the Audit Commission holds the requested information to an extent, but considers it exempt under section 40(2) of the FoIA as they are personal information.

Section 40(2) exempts the personal information of third parties if its disclosure would breach one of the eight Data Protection Principles defined by the DPA.

- The disclosure of this personal information would breach the First Data Protection Principle because the individuals in question would not expect such personal information to be made publicly available.
- Such a disclosure would therefore be unlawful, due to a breach of the confidentiality expected between employee and employer, and unfair, as the individual does not expect their personal information to be released. This would therefore be a breach of the First Data Protection Principle, which states that personal information shall be processed fairly and lawfully.

For information on the level of qualification required of an Auditor, I have inserted below subsection 1, 5, 6, and 7 of the Audit Commission Act 1998.

“(1) An auditor appointed by the Commission to audit the accounts of a body whose accounts are required to be audited in accordance with this Act (“a body subject to audit”) may be—

- (a) an officer of the Commission,
- (b) an individual who is not an officer of the Commission, or
- (c) a firm of individuals who are not officers of the Commission.

...

(5) A person shall not be appointed by the Commission as an auditor unless—

- (a) he is a member of one or more of the bodies mentioned in subsection (7);
- (b) he has such other qualifications as may be approved for the purposes of this section by the Secretary of State; or
- (c) he was approved before 1st April 1996 by the Secretary of State under section 13(5) of the [1982 c. 32.] Local Government Finance Act 1982, and the approval has not been withdrawn.

(6) A firm shall not be appointed by the Commission as an auditor unless each of its members is a member of one or more of the bodies mentioned in subsection (7).

(7) The bodies referred to in subsections (5) and (6) are—

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Association of Certified Accountants;
- (d) the Chartered Institute of Public Finance and Accountancy;
- (e) the Institute of Chartered Accountants in Ireland; and
- (f) any other body of accountants established in the United Kingdom and for the time being approved by the Secretary of State for the purposes of this section. “

2. In what capacity has the Audit Commission dealt with the Society of Local Chief Executives (SOLACE)

Solace is a membership body that we have some dealings with. Some staff maybe members, but we don't use them for any form of consultancy or advisory services.

3. As an estimate, how many employees of your office did not previously hold government or council positions.

The Freedom of Information Act provides you with a right of access to recorded information held by the Audit Commission. The request for an estimate is not recorded information held by the Audit Commission, we would be required to create this information in order to respond to this request.

4. Who commands the three highest wages within the Audit Commission.

This information is reasonably accessible to you via page 50 and 51 of the Audit Commission's annual report and accounts 2008/2009. I have provided the link below for assistance:

<http://www.audit-commission.gov.uk/SiteCollectionDocuments/AnnualReports/2009/annualreportaccounts0809.pdf>

As this information is reasonably accessible to you S21 FoIA applies.

If you are unhappy with my response, or the way in which your request has been handled, you can raise a complaint under the Audit Commission's Access to Information Complaints Procedure, which is at <http://www.audit-commission.gov.uk/legal/freedomofinformation/Pages/informationcomplaintsprocedure.aspx>

Yours sincerely

Shaun Kavanagh
Public Enquiries Officer