

Freedom of Information Act 2000 (FOIA)

Decision notice

Date: 12 March 2025

Public Authority: Potto Parish Council

Address: pottopc@btinternet.com

Decision (including any steps ordered)

1. The complainant has requested information relating to communications with the Council's external auditor. Potto Parish Council ("the Council") stated it did not hold the information.
2. The Commissioner's decision is that on the balance of probabilities, the Council does not hold any further recorded information falling within the scope of the request. The Council did also breach section 10(1) of the FOIA by failing to respond to the request within twenty working days.
3. The Commissioner does not require further steps.

Request and response

4. On 11 April 2024, the complainant wrote to the Council and requested information in the following terms:

""1) I see in all your 2024 meeting minutes that you have raised concerns to your auditor about their work. What information do you have to support making a complaint about PKF Littlejohn, your external auditor?

2) I see question 1 in your accounting governance statement dated 16/5/2023 was answered NO, which means you admit you did not have effective financial management last year. What information do you have that explains this NO answer?

3) Why was the March 2024 Council meeting cancelled?""

5. The Council responded on 2 June 2024 and provided some of the information requested, referring to its meeting minutes to clarify its response
6. The complainant requested an internal review on 4 June 2024, writing: "I suggest you may hold some expert information that you used to complain about the auditor's assessment of the objections. I suggest you may have received some replies from the auditors. I suggest you will have information to confirm if your complaint to the auditors was upheld or dismissed. This is the sort of information I expect to receive... Your NO answer on 16/5/2023 relates to financial management of the Council, not the audit action plan."
7. The Council provided an internal review on 17 June 2024, in which it stated it had not made a complaint to its auditors and so did not hold the information. With regards to part two of the request, it stated that during the period in question, the Council had been the recipient of a PIR (Public Interest Report). Not all of the actions from this report had been completed when the accounting governance statement was completed, and this was why the Council responded "no".

Scope of the case

8. The complainant contacted the Commissioner on 3 September 2024 to complain about the way their request for information had been handled.
9. The Commissioner considers that the scope of his investigation is to determine whether the Council is correct when it says that it does not hold any documents relating to a complaint made to its auditors.

Reasons for decision

10. Section 1 of the FOIA states that any person making a request for information is entitled to be informed in writing by the public authority whether it holds information of the description specified in the request and, if that is the case, to have that information communicated to them.
11. In cases where a dispute arises over the extent of the recorded information that was held by a public authority at the time of a request, the Commissioner will consider the complainant's evidence and arguments. He will also consider the actions taken by the authority to check that the information is not held and he will consider any other reasons offered by the public authority to explain why the information is

not held. The Commissioner will also consider any reason why it is likely or unlikely that information is not held.

12. The request in this case is for information about a complaint the complainant believes the Council submitted to its auditors. In its initial response, the Council stated it had not questioned the auditors, but rather the validity of the objections raised by a member of the public to the accounts.
13. In requesting an internal review, the complainant argued this was tantamount to questioning its auditors. In responding, Potto Parish Council maintained its position and referred to the meeting minutes in support of it. It also re-confirmed it had made no complaint to its auditors.
14. In the course of his investigation, the Commissioner asked the Council for further context around the request and a copy of the meeting minutes referred to in its response. The Council provided this, highlighting an excerpt from January in which the Council noted a member of the public raised objections to the Council's Annual Governance and Accountability Return (AGAR), as follows:

"... the objections from a single member of the public have been reviewed by the external auditor and they are considering four of the objections from the member of the public, which may result in additional charges being levied on the parish Council. The Parish Council have raised concerns with the auditor regarding the validity of these objections. The Chairman discussed the proposed response to PKF Littlejohn regarding the four objections, the response was unanimously agreed."
15. The Council confirmed to the Commissioner it has not raised a complaint against its auditors and has no reason to do so. It noted the Council faces additional charges for investigation of any concerns over the AGAR, and raised their concerns about the objections for this reason.
16. The Commissioner notes the Council has provided full detailed explanations and documentation of its audits and does not seem to have any reason to raise a complaint about PKF Littlejohn. He also notes the only evidence of any kind of disagreement about the audit comes specifically from a member of the public as mentioned in the meeting minutes. There is no further evidence to suggest a dispute.
17. For this reason, and on the balance of probabilities, the Commissioner finds the Council does not hold any further information in scope of the request.
18. He does not require any further steps.

Procedural matters

19. Section 1(1) of FOIA states that: "Any person making a request for information to a public authority is entitled –
 - (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and (b) if that is the case, to have that information communicated to him."
20. Section 10(1) of FOIA states that a public authority must respond to a request promptly and "not later than the twentieth working day following the date of receipt".
21. From the evidence provided to the Commissioner in this case, it is clear that the Council breached section 10(1) by failing to respond to the request within 20 working days.

Right of appeal

22. Either party has the right to appeal against this decision notice to the First-tier Tribunal (Information Rights). Information about the appeals process may be obtained from:

First-tier Tribunal (Information Rights)
GRC & GRP Tribunals,
PO Box 9300,
LEICESTER,
LE1 8DJ

Tel: 0203 936 8963

Fax: 0870 739 5836

Email: grc@justice.gov.uk

Website: www.justice.gov.uk/tribunals/general-regulatory-chamber

23. If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.
24. Any Notice of Appeal should be served on the Tribunal within 28 (calendar) days of the date on which this decision notice is sent.

Signed

Joanna Marshall
Group Manager
Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF