



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1676

Date 15 December 2023

Dear

NOTTINGHAM CITY COUNCIL ACCOUNTS

Thank you for your request of 30 November 2023 for information about Nottingham City Council's accounts. We have considered your request under the terms of the Freedom of Information Act 2000 (FOIA).

We have searched our records and can confirm that we do not hold any information in scope of your request. To put this into context, the National Audit Office does not carry out the audit of, nor does it have any remit or control over, individual local authorities such as Nottingham City Council.

Your specific request is set out in **Annex A** together with our response to each part of the request. **Annex B** sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under FOIA.

I hope the explanation provided in this response is helpful.

Yours sincerely,

NAO FOI Team

Annex A

Request for information:

(Your request is in italics and our response in bold below)

“Nottingham City Council have not produced audited accounts since 2018-19 and the last draft accounts were 2020-21. Why are the Council not being made to produce accounts, even draft accounts?”

The council are required to produce accounts annually by the [Accounts and Audit Regulations 2015](#). Although these regulations require the production and publication of both draft and audited accounts, there is no mechanism explicit within the regulations to enforce this.

The Department for Levelling Up, Housing and Communities are responsible for maintaining the Accounts and Audit Regulations. You would need to put this question to the department directly.

“From your own guide: “The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services.”

Please advise what measures you have taken to enforce the The Local Audit and Accountability Act 2014 (the Act), Accounts and Audit Regulations 2015 and the Local Audit (Public Access to Documents) Act 2017?”

The NAO does audit central government departments and some other local public bodies, but we do not audit or have any powers to direct the activities of individual local authorities. We also have no role in enforcing compliance with either the 2014 or the 2017 Acts.

While the NAO does issue guidance to the external auditors of local authorities, they are appointed and discharge their functions independently. An external auditor may decide to report on compliance with legislation as part of their audit, but deciding how and whether to exercise their reporting powers is a matter for them. External auditors also have no powers to enforce compliance with legislation.

“Please include copies of the most salient communications with Nottingham City Council demanding that they fulfil their obligations, together with their responses to justify/explain why they have stopped producing accounts for public viewing.”

As a result of the above, the NAO has not entered into any communications with Nottingham City Council demanding the production of financial statements as we would have no basis for doing so.

Annex B

Statement of Policy

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at FOI@nao.org.uk or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP

The Head of FOI will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>

Alternatively, you can contact the ICO at <https://ico.org.uk/> or Information Commissioner’s Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.