

**Reference:** IR910

**Date issued:** 11 April 2024

## Abertillery & Llanhilleth Community Council Correspondence

I am writing in response to your request for information dated 13 February 2024, which was for a *“copy of all correspondence (including emails) sent between Abertillery & Llanhilleth Community Council from 31st March 2021 to present 13 February 2024”*.

Whilst we hold a significant volume of material that falls within the scope of your request, I am withholding that information for the following reasons:

The information, if disclosed, would be likely to prejudice the Auditor General for Wales' functions in relation to audit. The disclosure of such information would discourage co-operation with auditors. Such co-operation is necessary for maintaining efficient and effective audit processes. The information therefore falls within the exemption provided by Section 33 of the Freedom of Information Act 2000 (audit functions). There is public interest in wider public knowledge of the workings of public sector auditors. However, the public interest in maintaining effective public audit by avoiding loss of co-operation that would arise on disclosure is greater than the public interest that lies in disclosure. I have therefore decided that the balance of the public interest is such that the exemption provided by Section 33 should be maintained. Materials included as attachments to the email correspondence that falls within the scope of your request, for example audit opinions and the report in the public interest, have been published on the Council's website and Audit Wales website respectively, therefore are freely available for the public to access and exempt from disclosure under section 21 of the Freedom of Information Act 2000.

Some of the information falls within the exemption provided by Section 44 of the Freedom of Information Act 2000 (prohibitions on disclosure). Section 54(1) of the Public Audit (Wales) Act 2004 sets out a 'restriction on disclosure of information' thereby prohibiting disclosure of information relating to another person or body which is obtained during an audit, except under the conditions laid out in subsections (2).

None of those circumstances are met in this case, so disclosure is prohibited and would be an offence. The Section 44 exemption therefore applies. As it is an absolute exemption, application of the public interest test is not required.

Some of the information is also personal information disclosure of which would be unfair and a breach of the data protection principles and is therefore exempt under section 40(2) of the Freedom of Information Act 2000.

I have also considered disclosure of certain correspondence under the Data Protection Act 2018, but the information falls within the restrictions of Schedule 2 Part 2 Paragraph 8, as it would be likely to prejudice the proper discharge of Audit functions.

Yours sincerely,

Information Officer