

**My Ref:** IG-17940  
**Your Ref:**  
**Contact:** Freedom of Information Team  
**Email:** [FOI@nottinghamcity.gov.uk](mailto:FOI@nottinghamcity.gov.uk)



**Nottingham**  
**City Council**

**Freedom of Information Team**  
**Information Compliance**  
**Legal & Governance**  
2<sup>nd</sup> Floor  
Loxley House  
Station Street  
Nottingham  
NG2 3NG

Requester

At contact address specified for request number above

5 September 2023

**Tel:** 0115 876 4376

**Email:**

[FOI@nottinghamcity.gov.uk](mailto:FOI@nottinghamcity.gov.uk)

[www.nottinghamcity.gov.uk](http://www.nottinghamcity.gov.uk)

Dear Requester

### **Request under the Freedom of Information Act 2000 (the Act)**

The Council has considered your request which was received on 10 July. On 4 August 2023 the Council contacted you to advise that we had identified that the requested information may need to be withheld under section 36 of the Act. In accordance with section 10(3) of the Act the Council extended the statutory deadline by which we must respond to this request to consider the public interest arguments both in favour and against disclosing this information. Our response to your questions is shown below.

*A financial controls assessment was conducted recently by audit firm Ernst and Young (EY), which covered historical accounting practices to check for any potential manipulation of accounts.*

*EY examined six ring-fenced areas: the dedicated Schools Grant, the Better Care Fund, licensing income, parking, traffic regulation and bus lane enforcement income, the Transforming Cities Grant and Selective Licensing.*

*Many of these areas include vast sums of taxpayers' money.*

*I require the full report and assessment from EY.*

The requested information was suggested for exemption under section 36 of this Act and forwarded to the qualified person for evaluation. This person assessed whether the release of this information could be capable of prejudicing or inhibiting the effective conduct of public affairs. The outcome was if the information requested were disclosed, the prejudice/ inhibition specified in section 36(2)(c) of the Act is likely to occur.

As the Council have relied on section 36(2)(c) of the Act, we are required to carry out a Public Interest Test. This is a test to see whether the public interest in withholding the information is greater than in releasing it. The Council has considered the public interest arguments in favour of disclosing the requested information balanced against



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the harm that would be caused by disclosing the requested information. When weighing the factors favouring disclosure against those favouring non-disclosure, the Council believes the combined weight of factors favouring non-disclosure outweigh the combined weight of those favouring disclosure. We feel it is appropriate in this case to maintain the exemption and withhold the requested information at this time.

As the Council is withholding the information as detailed above under section 36(2)(c) please accept this letter as a refusal notice issued in accordance with section 17 this Act.

In accordance with section 16(1) of the Act, the Council has a duty to provide advice and assistance to you, as far as it is reasonable to do so. To meet our commitment to the public interest in transparency and accountability without undermining this ongoing process the Council can advise a detailed summary of the Financial Controls Assessment was published at Audit Committee on 30 June 2023. This is a consolidated report of Financial Controls at the Council in 6 areas investigated and is available here:

[Agenda for Audit Committee on Friday, 30th June, 2023, 10.30 am - Nottingham City Council](#)

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If you are unhappy with the response provided or with the handling of your request, you can ask for an internal review in writing stating the reasons for your dissatisfaction. Your request for an internal review should be made to the Council within forty working days of the date of this letter. Please quote reference IG-17940 in all communications.

You can contact the Freedom of Information Team either by email: [FOI@nottinghamcity.gov.uk](mailto:FOI@nottinghamcity.gov.uk) or writing to the **Freedom of Information Team, Information Compliance, Legal & Governance, 2<sup>nd</sup> Floor, Loxley House, Station Street, Nottingham, NG2 3NG.**

If you remain unhappy after receiving the response to your initial complaint you can request an independent review from the Information Commissioner's Office at **FOI/EIR Complaints Resolution, Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.** You may also contact the Information Commissioner's Office by telephone on 01625 545745 or by email at [mail@ico.gsi.gov.uk](mailto:mail@ico.gsi.gov.uk).

Yours sincerely

Freedom of Information Team  
Legal & Governance, Nottingham City Council